



ADOPTED BUDGET
FISCAL YEAR
2017



CARTERET COUNTY
NORTH CAROLINA



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ADOPTED BUDGET

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2017





Carteret County Adopted Budget

Fiscal Year 2016 – 2017

Board of Commissioners

Robin Comer, Chairman
Mark Mansfield, Vice-Chairman
Elaine Crittenton
Jimmy Farrington
Terry Frank
Jonathan Robinson
Bill Smith

County Manager

Russell Overman

County Officials

Dee Meshaw, Assistant Co. Manager/Finance Director
Chris Turner, Assistant Co. Manager/Human Resources Director
Asa Buck*, Sheriff
David Jenkins, Health Director
Tina Purifoy, Parks & Recreation/Civic Center Director
Gene Foxworth, Planning/General Services Director
Ray Hall, Information Technology Director
David Atkinson, Human Services Director
Carl Tilghman, Tax Administrator
John Ford, Emergency Services Director
Jerry Hardesty*, Register of Deeds

*Elected County Officials



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Carteret County
North Carolina**

For the Fiscal Year Beginning

July 1, 2015

Jeffrey R. Emen

Executive Director

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MISSION STATEMENT

The mission of the Carteret County Board of Commissioners is to enhance the future health, safety, and quality of life in our County by ensuring the delivery of superior services to all residents through courteous customer services, provided in a cost-effective and compassionate manner.

OUR VISION for CARTERET COUNTY

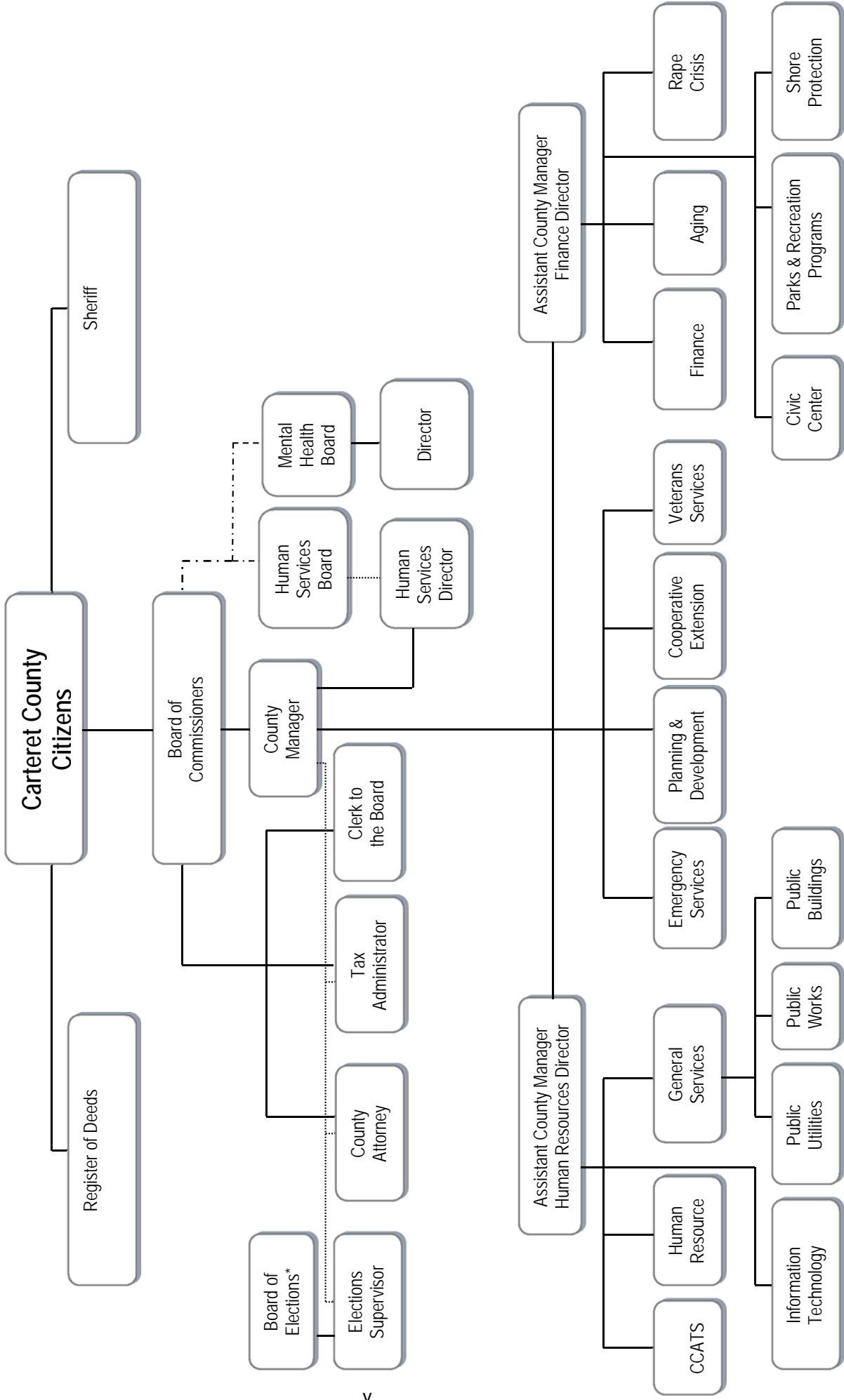
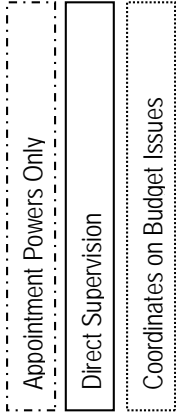
Carteret County Board of Commissioners promotes an “Over the Horizon” vision, which incorporates the implementation of:

- Better business practices
- Establishment of fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure
- Promotion of commercial and recreational aquatic resources

The Carteret County
Board of Commissioners

*The State Board of Elections appoints the 3 member Board of Elections from names submitted by the state chairs of the Democratic and Republican Parties

Organizational Chart ~ Carteret County



Carteret County Priorities Fiscal Year 2016 – 2017

The Carteret County Board of Commissioners engages in goal-setting each year. Goals were developed under each Focus Area.

1. Infrastructure
2. Financial Integrity
3. Growth/Development
4. Quality of Life
5. Government Operations

The following is a list of priorities set by the Board of Commissioners. A point scale weighted each priority.

1. Establish a fiscally responsible school system and accountable reporting of all appropriations to the school system.
2. Continue to pursue aggressive tax collections.
3. Establish an approach to work with state and federal officials to hear County issues.
4. Work with NCDOT on transportation issues
5. Study County-wide Fire & Rescue – EMS.
6. Aggressively work with state, federal and local jurisdictions on beach nourishment issues.
7. Establish an ongoing County maintenance/capital assets program.
8. Support Carteret Community College and other entities in workforce development for Carteret County.
9. Enhance access to waterways.

Guide to Using the Fiscal Year 2017 Operating Budget

The following guideline may be helpful to the reader in finding specific information in the Operating Budget Document.

1. The document is arranged with the ***Budget Message*** at the front. The County Manager's transmittal letter provides a good introduction to the budget and the major revenue and expenditure issues are reflected in the 2017 fiscal year. A summary of information follows the budget message. A ***summary of the budget*** is included here, along with a description of the budget process, fund balances, staffing, and capital items.
2. Information in the middle part of the document is presented by fund type, and is contained behind the tabs marked "***General Fund***" and "***Other Funds***". The ***General Fund*** is the County's operating fund and accounts for the following functions:

General Government
Public Safety
Transportation
Environmental Protection
Economic and Physical Development
Human Services
Education
Cultural and Recreation
Debt Service

3. The "***Other Funds***" include activities for the Special Revenue Funds, Capital Projects Funds, and Enterprise Funds.

Special Revenue Funds:

Emergency Telephone Fund
Rescue Squad Districts Fund
Fire Districts Fund
Salter Path District Fund
Water Tax District Fund
Occupancy Tax Fund

Capital Projects Funds:

County Capital Reserve Fund
County Capital Improvements Fund
Facilities/Debt Reserve Capital Fund
School Capital Fund

Enterprise Fund:

Water Fund

Detailed material on departmental expenditures, narrative description of current programs and future plans, and goals are provided for each activity.

4. The Five Year Capital Improvement Plan is behind the "***Capital Improvement***" tab. It contains information about current capital projects and provides a schedule of projects for FY 17-21. A capital project is defined as one which cost over \$100,000 or more and has a useful life of more than 3 years. This section also provides summary information on current projects.
5. The ***Appendix*** contains information on a variety of topics, including the ***budget ordinance***, demographic statistics, ten largest taxpayers, a glossary of terms, and adopted fiscal and budgetary policies.

Carteret County Profile

A Brief History of Early Carteret County

The shoreline of Carteret County extends seventy-five miles of the North Carolina coast with the sounds, bays, rivers, and creeks being protected from the sea by lengths of the Outer Banks. The earliest inhabitants were the Tuscarora Indians. The white men began settling in the area as early as the late 1600's. The bays and sounds offered safe refuge for ships overtaken by storms which provided a peaceful harbor, a location to repair storm damage with land nearby to fresh water and food. These seafarers soon discovered the amenities of beautiful Carteret County. The long seasons for growing, mild winters for outdoor work, forest with live oak for ships' ribs, lumber for ship building, and pine for turpentine, tar, and pitch. They also found an abundance of wildlife for food and fur trading.

Word traveled of the advantages of this coastal region and families, along with their supplies, began setting up self-sustaining plantations. Products of the forests and fields were traded for their needs. The settlers were mix of Huguenots, Germans, Scotch-Irish, French, English, and Quakers. The Scotch-Irish and Germans provided educational advantages and the Huguenots established themselves as ship owners and traders.

Whaling became an industry on the Outer Banks which brought fish into Beaufort to be salted and shipped. The main exports were lumber, shingles, stave, naval supplies, pork, tobacco, cotton, corn, rice and other products of the forests and fields.

In April of 1722 the Town of Beaufort was appointed as a port for the unloading and discharging vessels. Proceeds from the sale of lots for the town were, in part, designated to purchase great guns for fortifying the town. In that same year, on August 8th, Carteret Precinct was separated from Craven Precinct. The precinct was named Carteret in honor of John Carteret who was the grandson and heir of George Carteret. Sir George Carteret was named one of the eight Lord Proprietors of Carolina in 1668 by King Charles II.

Beaufort was designated as the County seat, a courthouse was erected and a jail was built a few years later. When court was in session the plantation owners came to town. When business transactions associated with the sea, ship building, and shipping, they were done so in the port town. So Beaufort grew. The plantation owners built town houses where they could carry on business, stay in town when court was in session, entertain visiting sea captains and voyagers, and live with their families during the hot, humid days of summer when the swamplands and marshes bred malaria-carrying mosquitoes. Beaufort became a center of activity ranking with Bath, Edenton, and Brunswick as one of the most important ports on the coast.

Carteret County Today

Today, Carteret County is one of the most rapidly growing counties in North Carolina. The County is located on the central coastline of North Carolina with over 60,000 residents living in or around municipalities and rural "Down East" maritime communities. Carteret County contains 526 square miles of land area and a coastline of nearly 80 miles and is called the "Crystal Coast". The County is geographically the southernmost portion of the famed Outer Banks, bordered on the north by the Pamlico Sound and on the east and south by the Atlantic Ocean. The western and northwestern boundaries at Onslow County and Craven County can only be reached by crossing the White Oak River, Cherry Branch, or Intracoastal Waterway which divides the county as it goes south from the Neuse River to Bogue Sound and Beaufort Inlet. This region of forest, farmland, barrier islands, and marshes are jagged by river inlets, bays and sounds, has an average elevation of twelve feet above sea level. The weather is mild in Carteret County with an average annual temperature of 64 and relative humidity of 75 percent. The average rainfall is 46.45

inches. Eleven municipalities are located within the county, and Morehead City is the largest. Beaufort, the third oldest town in North Carolina, serves as the county seat. Carteret County has established itself as a premiere vacation spot, with attractions such as Fort Macon State Park, North Carolina Aquarium, North Carolina Maritime Museum, and Cape Lookout National Seashore. Tourism in Carteret County has an estimated economic impact of \$250 million annually.

Government Structure

The County is governed by a board of commissioners (the "Board"). The Board consists of seven members who are elected at large by districts and serve staggered four year terms. Partisan elections for the Board are held in November of every other year. The Board takes office the first Monday in December following the November elections. At that time, the Board elects a chairman and vice-chairman from among its members.

The major duties of the Board include assessing priorities on the needs of the County and establishing programs and services to meet those needs, adopting an annual balanced budget, establishing the annual property tax rate, appointing various officials, including members of County boards and commissions and some County employees, regulating land use and zoning outside the jurisdiction of municipalities enacting local ordinance, and adopting policies concerning the operation of the County. The Board also has the authority to call bond referendums, enter into contracts, and establish new programs.

Interesting Places

The following are a few of the many attractions visitors and citizens of Carteret County have available to enjoy.

Cape Lookout National Seashore

<http://www.nps.gov/caloc>

Cape Lookout National Seashore is 56 miles of undeveloped beach stretching over 4 barrier islands from Ocracoke Inlet to Beaufort Inlet.

The regular season for climbing the Cape Lookout Lighthouse begins the second week in May and goes through the third full weekend in September. The top of the lighthouse is a great place to view the beautiful Cape Lookout Seashore.

Fort Macon State Park

<http://www.ncparks.gov>

Fort Macon State Park offers public access to the surf, sun and sand of the Crystal Coast, as well as being home to a Civil War fort with an intricate and unique history.

Fort Macon State Park is located at the eastern end of bogue banks and is surrounded on three sides by water.

NC Aquarium at Pine Knoll Shores

<http://www.ncaquariums.com/pine-knoll-shores>

The aquarium is a 93,000 sq. ft. facility that showcases North Carolina's aquatic life from the mountains to the sea. The facility is open year round; with two free admission days each year (Martin Luther King Jr. Day and Veteran's Day).

Core Sound Waterfowl Museum

<http://coresound.com>

Decoy making is a tradition in coastal North Carolina. Decoys are a symbol of the heritage of eastern North Carolina; therefore, the Decoy Carvers Guild felt there should be a more permanent contribution made to preserving this waterfowl heritage.

NC Maritime Museum in Beaufort

<http://ncmaritimemuseums.com/beaufort.html>

This museum is the official repository for artifacts from Blackbeard's *Queen Anne's Revenge*.

For More Information

If you would like more information about Carteret County, please visit the Crystal Coast Tourism Authority website at www.crystalcoastnc.org, or call 252-726-8148.

Carteret County Coat of Arms

Description

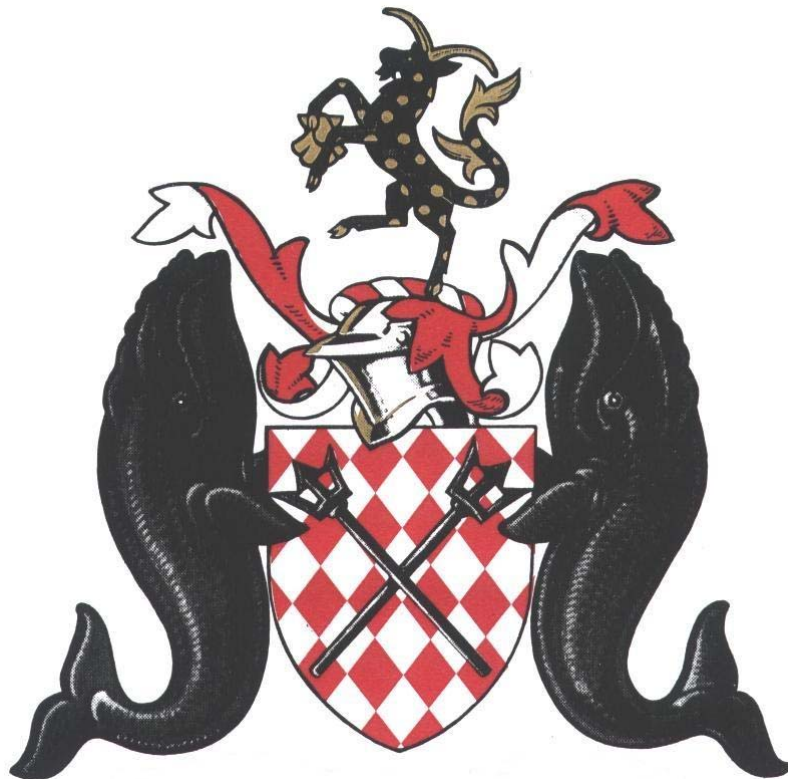
The silver –*Argent*– “diamonds or *Lozengy*– on the shield are representative of the Carteret Family, as the original Carteret Coat of Arms consisted of four silver lozenges on a red – *Gules* – field. The Tridents – *Sable* (black) *Saltire* (across the shield) are three pronged spears representative of Neptune. The *Yale* (a monster, usually with curved horns; sometimes a body like an antelope’s with a lion’s tail; and sometimes a more thickset beast with a goat’s tail.) *Escallop Or*– a gold scallop. The scallop is an ancient emblem of heraldry worn by Crusaders of old as a badge of honor. *Right Whale Sable Supporters*: Supporters are additives to a “Coat of Arms”. They come from the practice of Knight’s aides dressing in various animal costumes to attract challenges at tournaments.

History

In 1976, Miss Emily Loftin and Mrs. Thelma Simpson prevailed upon the Carteret County Commissioners to initiate a request that the College of Arms, London, England, “derive such Armorial Ensigns as may be deemed suitable”. The request was officially made by John Kenneth Newsome, Chairman of the Carteret County Board of Commissioners.

The Coat of Arms was unveiled in 1977 at the Driftwood Restaurant in Cedar Island. The original hangs in the Carteret County Board of Commissioners Room in the Courthouse in Beaufort, North Carolina. A smaller copy, in oil, hangs in the Carteret County Museum of History & Art, Morehead City, North Carolina.

Data compiled by Charles O. Pitts, Jr.



North Carolina



Carteret County

Population	69,706
Area	526 sq. miles
Date Est.	1722
County Seat	Beaufort

Board of Commissioners

Robin V. Comer, Chair
Mark Mansfield, Vice-Chair
Elaine O. Crittenton
Jimmy Farrington
Terry Frank
Jonathan Robinson
Bill Smith



County Manager
W. Russell Overman
russello@carteretcountync.gov

Clerk to the Board
Rachel B. Hammer
rachel.hammer@carteretcountync.gov

May 2, 2016

Dear Commissioners and Citizens of Carteret County:

It is my pleasure to present the proposed Carteret County budget for fiscal year 2016 – 2017. This document provides the financial framework for the programs and services which Carteret County government will be undertaking in the next fiscal year. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This proposed budget is a continuation of the financially sound practices Carteret County government has established and embraced.

BUDGET PROCESS

In accordance with North Carolina General Statute Local Government Budget and Fiscal Control Act, the budget revenues and appropriations are balanced. Over the upcoming weeks, the County Commission will conduct budget workshops and make changes to the recommended budget. The statutory required public hearing is scheduled for June 6, 2016. In addition, the Commission is required to adopt a balanced fund budget representing the Board's priorities, within fiscal limitations, no later than June 30, 2016.

The budget is prepared in accordance with the County's Vision Statement:

- Better business practices
- Fiscal responsibility
- Protection of our natural resources and the environment
- Encouragement of economic development through expansion of physical infrastructure
- Promotion of commercial and recreational aquatic resources

HIGHLIGHTS

- General Fund revenue provides no property tax rate increase
- Maintains education operating funding
- Funds capital improvement projects for education and County.

BUDGET IN BRIEF

The recommended budget for all funds is \$103,798,490, a 4.04% decrease from the 2016 fiscal year amended budget as of March 31, 2016. The decreases are primarily due to school capital funding that was nonrecurring revenue in FY16 and County park improvements projects funded in FY16. In addition, this is accounted for as a transfer between the General Fund and the School Capital Fund, and therefore has a doubled up effect. The

County's total budget includes the General Fund, Special Revenue Funds, Capital Project Funds, and Enterprise Fund.

FUNDS	AMENDED BUDGET FY 2016 as of 3/31/16	RECOMMENDED BUDGET FY 2017
GENERAL FUND	\$85,349,953	\$85,430,285
SPECIAL REVENUE FUNDS	14,795,201	14,593,715
CAPITAL PROJECT FUNDS	7,090,670	2,816,490
ENTERPIRSE FUND	<u>933,500</u>	<u>958,000</u>
TOTAL BUDGET	<u>\$108,169,324</u>	<u>\$103,798,490</u>
Percent Change from FY16		(4.04)%

As in previous years, a variety of issues continue to make the budget preparation challenging. However, we are more optimistic about North Carolina's economy. Over the last few years, North Carolina has lagged behind national economic performance and has not experienced traditional post recessionary growth rates. Dr. John Connaughton, UNCC's Babson Capital Professor of Financial Economics, stated in his March 3, 2016 state economic forecast, that North Carolina's GSP gained 3.0% in 2015. The state gained net 86,800 jobs (2.1% increase), and the unemployment rate dropped to 5.30% in December 2015 compared to 5.49% in December 2014. The national unemployment rate for December 2015 was 4.80% and Carteret County's rate was 5.80% compared to 5.20% in December 2014. The economic forecast projects the GSP to expand 3% in 2016. Thirteen of the state's fifteen economic sectors are forecast to experience output increases during 2016. The strongest sectors in projected growth are business and professional services (7.0% increase), hospitality and leisure services (4.4% increase), and construction (3.7% increase). The growth in 2015 and 2014 represents the strongest growth period for the North Carolina economy since the recovery began in late 2009. Noted factors contributing to the growth include a stable federal budget outlook, low interest rates, and low oil prices. On the negative side, consumer confidence over the last few months has declined. As the economy continues to improve, staff continues to recommend conservative budgeting.

As key economic indicators point to an improving state economy, the State of North Carolina's budget forecasts revenues to increase 2.9% above last year's collections. Personal income taxes, making up roughly 50% of the total state general fund revenues are 2.0% (\$107.2 million) ahead of targeted collections through December 2015. In addition, corporate income tax is 9.9% (\$44 million) ahead of the targeted amount. Sales taxes are underperforming at the State budget level, \$100 million below target and the second quarter has 2.8% growth compared to the prior year. It is projected the State will budget approximately 3% increase in sales tax revenue for its upcoming budget.

The Governor's budget has not been released at the time of this budget message. This will be the second year of the State's biennial budget. The Governor has stated teacher pay and education funding will be a priority in the budget. This will impact the local school system budget. It is projected his budget will be released late April 2016.

As stated above, the County has an improving economy, and in addition, it has an increased demand for public education funding, public safety, and capital improvements. As a result of these issues, the budget staff and individual departments reviewed current service levels and budgets, with an emphasis on streamlining governmental services and improving efficiency. The FY 2017 recommended budget provides resources to maintain County services at the same level with some expansion of services.

MAJOR BUDGET INITIATIVES

1. Operate within a fiscally responsible framework
2. Improve public safety
3. Maintain education operating and capital funding
4. Improve efficiency in County programs
5. Evaluate the County facilities master plan
6. Develop a preventative maintenance program
7. Improve transportation services
8. Seek opportunities to improve waterways
9. Improve Health and Human Services
10. Maintain and improve cultural and recreation programs and facilities.

The recommended budget meets these goals. The recommended budget provides the necessary resources to address the ongoing delivery of services.

Budget Summary

General Fund

The recommended FY 17 General Fund budget is \$85.43 million, .08% increase from the \$85.35 million FY 16 amended budget. The increases are primarily due to the following: public safety, environmental protection, and nondepartmental which includes transfers to other funds for capital projects. Below is a summary of the General Fund budget.

Revenues

Ad Valorem Taxes - The total assessed value for the recommended budget is \$14.67 billion with a general fund recommended tax rate of 30 cents per \$100 assessed valuation. This assessed value is less than a 1% increase in tax base based on the budgeted assessed values for FY16. However, FY16 was a revaluation year, and the Board of Equalization and Review was reviewing real property tax assessed values after the budget was adopted, so the actual adjusted assessed values were less than the \$14.56 billion used for budgeting purposes. Fiscal year 2016 implements the County's revaluation of real property values as of January 1, 2015. Based on the current assessed value of \$14.67 billion and a 30 cent tax rate, this will generate approximately \$42.35 million in revenue. Property tax revenue is approximately 50.99% of the general fund budget.

Sales Tax – Sales tax is projected to be \$13.17 million for FY 17, a modest 2.1% increase from FY16. Sales tax is a revenue stream that fluctuates with the economy and particularly individuals' disposable income. Sales tax becomes an additional challenge due to NC Legislative changes, such as in the 2015 Session, the State legislative made certain services subject to sales tax; however, they also legislated that Carteret County along with 19 other counties would not receive any of this "new" sales tax revenue. In addition, the State changed the distribution factor weight to counties; as a result of these actions, there is a negative impact on Carteret County sales tax revenue. For more specific information regarding sales tax distribution and state impacts, please see the expanded revenue section of this document.

Intergovernmental Revenue – Intergovernmental revenue is budgeted at \$13.98 million, 2.59% decrease from FY16 amended budget. Intergovernmental revenue supports human services programs such as social services,

public health and aging, as well as CCATS transportation. Intergovernmental revenue is 16.95% of the General Fund budget.

Investment earnings are budgeted \$250,000 for the general fund, the same amount as FY 2016. Interest rates and investment returns continue to be projected very low.

Expenditures

The County's expenditures are divided across several major service areas. The recommended budget maintains current County services. Below is a summary.

Maintenance of current operating expenditures – Initiatives #1, #2, and 9

As part of the budget development process, staff conducted a review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the fiscal year. However, some services are expanded in the recommended budget. County administration continues to review staffing needs and reorganization opportunities as positions become vacant. As listed later in the budget, some new positions are recommended.

General Government - Initiatives #1 and #4

The FY17 budget recommends increased technology funding in the Information Technology, Tax, and Register of Deeds Departments.

Public Safety - Initiatives #1 and #2

The FY17 budget recommends terminating a court security contract and replacing it with one full time bailiff. This will improve efficiency overall with the Sheriff Division for utilizing and assigning staff resources. In addition, this change has a small direct cost savings to the County. Another initiative in the Sheriff Division is the recommendation to expand nursing hours and psychological services in the inmate medical care contract.

Transportation - Initiatives #1, #4 and #7

The FY17 budget provides a 13.35% decrease in funding. The decrease is due to less Carteret County Area Transportation Program (CCATS) capital grants for vehicles. Service levels are the same for the CCATS program, and it is basically breakeven with the loss of a two year grant that has ended. The CCATS program continues to find efficiencies without decreasing services.

Human Services - Initiatives #1, 4, and 9

The human services area is the second largest expenditure function of the general fund, 20.74%. Of the \$17.48 million funding, \$11.55 million is Social Services funding and \$4.19 million is public health funding. The programs offered are mandated by the federal and state government, and consequently, intergovernmental revenue provides \$9.52 million for these programs.

In June 2012, the North Carolina General Assembly enacted legislation which authorized counties to reorganize and consolidate their local human services to improve efficiency in administering, streamlining, and delivering these human services programs. In April 2014, the Board of Commissioners voted to consolidate health and human services. With this consolidation implemented, our citizens benefit from having a single line of authority directing

human service delivery to our citizens. Human service delivery is becoming less fragmented, and thus service delivery is eliminating the confusing jumble of protocols and procedures that inevitably exists across multiple individual agencies. As part of improved service delivery, the Health Department is improving its service delivery, has increased the number patients, and as a result has increased revenues to help offset program expenses. To improve services within the Department of Social Services, this budget funds child support enforcement as a county staffed program and ends contracting this mandated service. This change was approved by the Commission during FY16.

Education - Initiative #3

Education is the largest service area in expenditures. Education operating and capital outlay expenditures account for \$25.91 million, 30.33% of the County's total budget. In addition, School System and Community College debt service total \$7.81 million. Recommended operating funding for the School System is the same as the current fiscal year, \$20.82 million. The School System ranked twelfth in the state in local funding per ADM during 2015 fiscal year; 2016 fiscal year information is not available. Community College recommended operating funding is also the same as FY16, \$2.46 million. The recommended budget maintains the "recurring" capital funding level of \$225,000. The recommended budget funds year 2 of 3 for the Community College Hospitality Culinary construction project that the Commissioners approved in FY16. The second year amount is \$750,000 for the construction project and the total project is a combination of State bond funds and local County funds. The recommended budget provides \$1.65 million capital funding for the School System, a \$750,000 million decrease. The decrease returns capital funding to previous budgets levels. The FY16 adopted budget increased school capital with fund balance appropriation.

Fund Balance - Initiative #1 The budget, as presented, appropriates \$3.72 million general fund balance to balance revenues and expenditures, the same level as the FY16 adopted budget. The fund balance appropriation is intended to fund capital projects and capital commitments. Fund balance is projected to be 33.6% of general fund expenditures on June 30, 2016, a decrease from FY15 audited percentage 40.19%. Adequate fund balance is extremely important. This is the County's reserve for emergencies, maintaining adequate cash flow during low revenue collection periods, maintaining the County's high bond rating, and to have funds available as opportunities occur such as economic development and grant opportunities. Fund balance should not be used to fund operating expenses. As stated, this budget uses fund balance for capital needs.

Employee Pay and Staffing

The FY16 budget implemented the classification and compensation study that was approved by the Board in FY15. No cost of living adjustment is funded in the recommended budget. The budget recommends funding 6 new positions.

New positions recommended are as follows:

- Sheriff Department: Bailiff
- Sheriff Department: Senior Detention / Transport Officer
- Rape Crisis: Bilingual Advocate (converts part time to full time position - grant funding approved)
- Department of Social Services: Social Worker III
- Health Department: Processing Assistant (converts part time position to full time)
- Planning and Development: Planner

Other Funds

County Capital Improvements Fund – Initiative #4: The recommended capital improvements fund is \$863,490. The budget funds the County's commitment of maintaining and improving technology for pictometry mapping for the Tax Department, new voting equipment for the Elections Department, park improvements, as well as improvements for the Western Library. The Western Library project is a combination of local and private donation funding sources. The County completed several park improvements projects in FY16, such as \$1.2 million of park lighting and replacing beach access boardwalks at Salter Path and Radio Island.

Water Taxing District Special Revenue Fund – In 2010, the Board of Commissioners established this district to provide funding for the operating, debt service, and capital improvements of the water system. The total budget is \$356,500 with \$355,000 transferring to the water fund. The recommended district tax rate is 5.5 cents per \$100 assessed property value, the same rate as FY16.

Water Fund –The recommended water fund budget is \$958,000, 2.62% more than the FY16 amended budget. The water fund has approximately 1,130 customers. The budget proposes no rate increase to water users. However, the budget includes \$355,000 in transfers from the special revenue water taxing district fund that is necessary to balance the water fund budget. This transfer is \$31,000 more than as FY16. The piping and tanks inside the water treatment plant have not been painted since the plant was completed in 2003, thus the need for the increase in fund transfer. The recommended budget includes no capital equipment, and funds \$260,580 in debt service for state revolving loans as well as the USDA revenue bonds. No major water system improvements are planned for the foreseeable future. County staff will continue seeking ways to increase the customer base.

As we look to the future, County staff will begin and or continue to work on a priority of issues. Efforts are beginning or continuing on the following:

- Evaluating and implementing phases of the facilities master plan.
- Maintaining a balance of the lowest responsible tax rate, funding the services requested by the taxpayers, funding education for the schools and community college, and addressing the capital needs of the schools, community college, and the county.
- Communicating and researching impacts of federal and state governments as well as regulatory agencies on local government and our citizens.
- Implementing and utilizing the adopted Regional Joint Land Use Study.
- Continuing to review the delivery of fire and EMS services throughout the county in the most efficient and cost effective means.
- Continuing to seek methods of maintaining waterways and work with the newly created waterways committee.
- Continuing implementing, streamlining, and improving consolidated human services.

Summary

The county budget is a planning document. It presents a complex accumulation of sound fiscal policy of restraint balanced with competitive priorities for new initiatives. This annual process establishes strategic direction by allocating additional public funding levels as a commitment to quality service, program support and facility development. There remains a certain limited degree of responsible flexibility to further amend the budget later in

FY17 using fund balance as available means to pursue emerging opportunities and respond to unforeseen challenges that may not be fully recognized at this time during the annual budget process. Throughout the year, the County Commission will certainly be requested to amend this document to account for such changes. The controlling factor is that expenditures must remain within available revenues while still retaining adequate reserves. The demand for services, programs and facilities will generally exceed the availability of resources. The ability to provide any service, program or facility is limited by the willingness of the public to be taxed regardless of the method of taxation used.

By state and federal law, certain expenditures and revenues are controlled by mandatory rules and cannot be modified regardless of external factors. Beyond those mandated service levels, the county Commission, other elected boards, and officials respond to public input with a wide range of service and program initiatives. Setting priorities either directly or indirectly is a reality of the budget process. Decisions made by the County Commission during review of this document will establish expected priorities for FY17 and beyond.

Acknowledgement

Extensive research and detailed analysis is required to support thoughtful development and an accurate thorough presentation of this budget document reflects the extended effort of many qualified individuals. The process begins early in the year and is not completed until after a final budget is adopted by the County Commission in June. The preparation and recommendation of this budget cannot be accomplished without a team effort. Special acknowledgement and gratitude is extended to the Assistant County Manager Finance, Dee Meshaw, and her staff for their assistance and commitment in preparing this recommended budget.

There is no perfect or absolute resolution to the inevitable continuum of issues county government must address. It is the willingness of people to openly discuss their thoughtful concerns and to compromise towards reaching responsible consensus that makes the ultimate difference. This County's future success will be directly linked to increased involvement by citizens to reach a shared vision of necessary civic infrastructure improvements which are complementary to both quality of life and progressive growth. Success can never be guaranteed, but community character and visionary leadership is always valued.

I have been involved in the preparation of 34 local government budgets in four different communities and due to my pending retirement later this year, this will be my last one. It is with a deep sense of gratitude that I thank you, the Commissioners and Citizens of Carteret County for the honor and privilege of serving as your county manager for the last five years.

Respectfully submitted,

A handwritten signature in cursive script that reads "W. Russell Overman".

W. Russell Overman
County Manager

Addendum to the Budget Message

The Board of Commissioners net increase to the County Manager's recommended budget is approximately \$2,546,275 for all funds. The most significant change in adopted revenues is the Board adopted a General Fund tax rate of 31 cents per \$100 assessed property valuation. This is a 1.00 cent increase from the recommended budget and approximately \$1.44 million increase in ad valorem revenue. The adopted General Fund budget increased approximately \$1,676,000, so a portion of the increase is offset by adjustments to permits and fees and sales and services revenue. The remaining increase is offset by additional fund balance appropriation. Rescue and Fire Districts Funds revenues and expenses are increased approximately \$745,275 due to additional needs presented to the Commission for these taxing districts. Below is a list of changes from the recommended budget to the adopted budget.

FY 2016 - 2017 Recommended Budget Revenues	\$ 103,798,490
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Revenue Summary Changes

General Fund Revenue Changes

Ad Valorem Taxes	\$ 1,436,000	
Permits and Fees	65,000	
Intergovernmental	(5,000)	
Sales and Services	50,000	
Appropriated Fund Balance - General Fund	55,000	
Appropriated Fund Balance - Economic Development	75,000	
Total General Fund Changes		1,676,000

Other Funds Revenue Changes

Rescue Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.

The Board of Commissioners increased \$185,015 ad valorem property tax revenue and \$7,500 other taxes revenue, and decreased the amount of districts' reserves appropriation by \$87,080.

105,435

Fire Districts Fund

The Board of Commissioners adjusted funding and tax rates to the Fire and Rescue Commission's recommendation.

The Board of Commissioners increased \$237,270 ad valorem property tax revenue and \$13,500 other taxes revenue, and increased the amount of districts' reserves appropriation by \$389,070.

639,840

County Capital Improvements

Increased transfer from General Fund by \$125,000.

125,000

FY 2016 - 2017 Adopted Budget Revenues	\$ 106,344,765
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Expenditure Summary Changes

General Fund Expenditure Changes

Countywide

The Board of Commissioners increased funding countywide for insurance. The funding was increased \$29,750. 29,750

Human Resources

The Board of Commissioners increased personnel funding \$15,160. 15,160

Court Facilities

The Board of Commissioners increased operating funding \$8,450 in contracted services. 8,450

Elections

The Board of Commissioners increased funding \$39,865; increased part time wages \$48,165 and decreased small equipment \$8,300. 39,865

Register of Deeds

The Board of Commissioners increased funding \$8,115 in personnel and \$55,000 in reserved technology capital outlay. 63,115

Sheriff Jail

The Board of Commissioners increased funding for maintenance and repairs \$55,000. 55,000

Rape Crisis

The Board of Commissioners decreased funding for dues and subscriptions \$500. (500)

Consolidated Communications

The Board of Commissioners increased funding in personnel \$5,805. 5,805

Animal Control

The Board of Commissioners decreased funding \$5,000 for contracted services. (5,000)

Solid Waste

The Board of Commissioners increased funding for tipping fees \$50,000. 50,000

Economic Development

The Board of Commissioners decreased funding \$100,000 for EDC. (100,000)

Health Center

The Board of Commissioners increased funding \$29,835; transferred a position from Environmental Health. 29,835

Environmental Health

The Board of Commissioners decreased funding \$29,835; transferred a position to Health Center. (29,835)

Board of Education

The Board of Commissioners increased operating funding \$1,659,000 which includes \$45,000 increase for Charter School expense. 1,659,000

Contingency

- Appropriation – increased \$88,355 \$ 88,355
- Workers Compensation – decreased \$58,000 (58,000)
- Health Ins Cont - decreased \$350,000 (350,000)
- EDC - increased \$175,000 175,000

Total Contingency changes (144,645)

Total General Fund Expenditure Changes

1,676,000

Other Funds Expenditure Changes

Rescue Districts Fund	
The Board of Commissioners increased \$183,725 ad valorem property tax revenue and other taxes revenue \$7,500 and decreased the amount of funding that would decrease districts' reserves by \$85,790.	105,435
Fire Districts Fund	
The Board of Commissioners increased \$242,570 ad valorem property tax revenue and other taxes revenue \$13,500 and increased the amount of funding that would decrease districts' reserves by \$383,770.	639,840
County Capital Improvements	
The Board of Commissioners increased funding \$125,000.	<u>125,000</u>
FY 2016 - 2017 Adopted Budget Expenditures	<u><u>\$ 106,344,765</u></u>

Budget Summary

Fund Structure

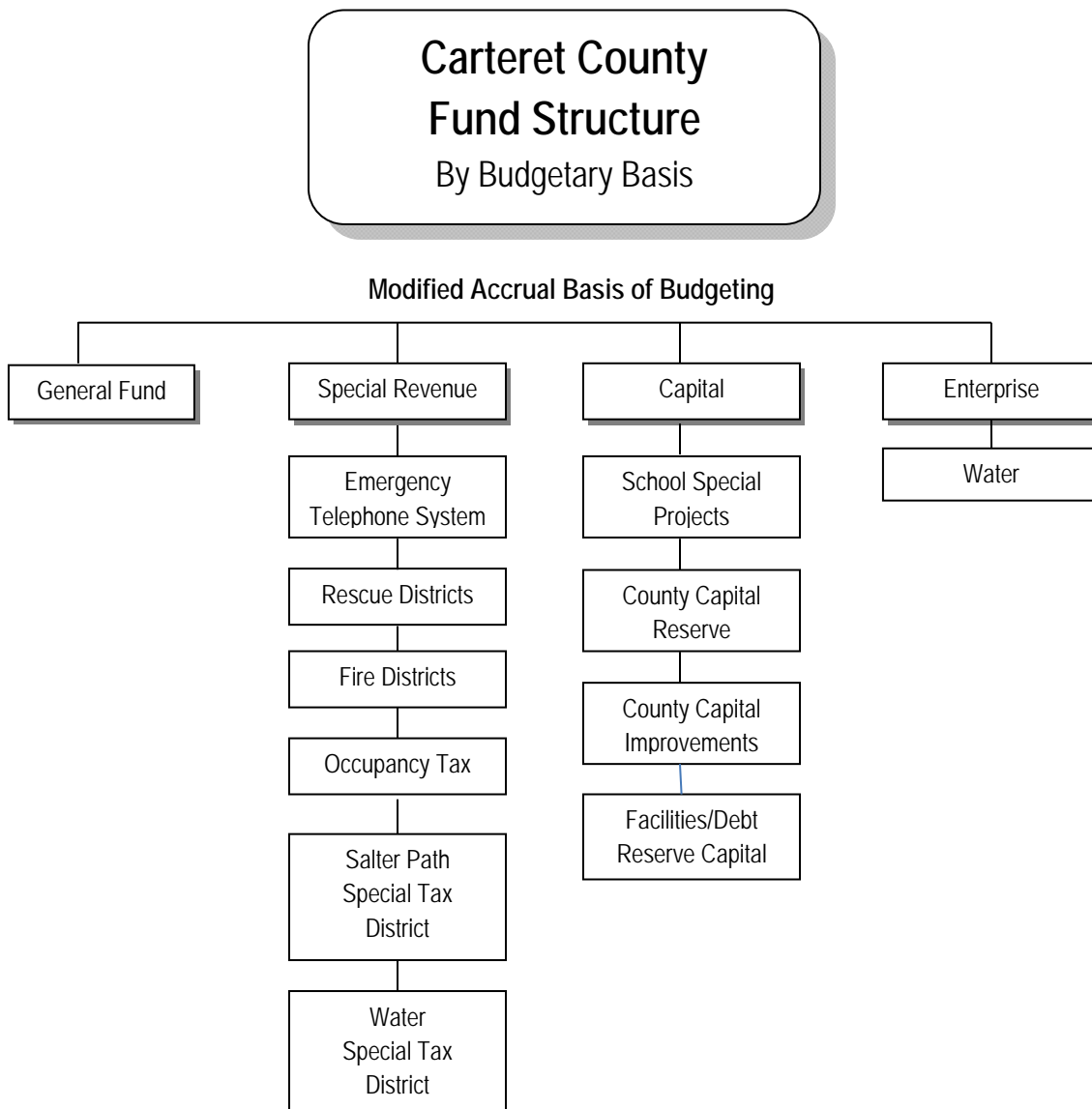
Carteret County's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balances, revenues, and expenditures. The minimum number of funds is maintained consistent with the requirements of the law.

The County has one major fund, the general fund. A major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Any fund that is less than 10% is considered a nonmajor fund. Below are the County's major and nonmajor funds by type.

- **Major Fund**
 - **General Fund** – The general fund is the general operating fund of the County. It is used to account for all financial resources such as ad valorem taxes, sales taxes, state-shared revenues, and fees for services. The major expenditures categories are general government, public safety, human services, environmental protection, economic development, education, cultural and recreation, and debt services.
- **Nonmajor Funds**
 - **Special Revenue Funds** – These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
 - *Emergency Telephone System Fund* – Accounts for assessments that are used for emergency telephone system equipment enhancements and for program costs.
 - *Rescue District Fund* – Accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts.
 - *Fire District Fund* – Accounts for the special fire district tax assessed on rural areas of the county and is distributed to those districts.
 - *Occupancy Tax Fund* – Accounts for taxes collected on hotel and motel room rental within the County. These funds are used to promote tourism and for beach nourishment.
 - *Salter Path Special Tax District* – This fund is a special tax district that was established to fund beach nourishment in the Salter Path community.
 - *Water Special Tax District* – Accounts for special water tax assessed to fund water system upgrades.
 - **Capital Projects Funds** – The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.
 - *School Special Projects* – This fund is used for school capital projects and improvements that are completed within one year.
 - *County Capital Reserve* – This fund is used to account for future capital outlays for the benefit of the County.
 - *County Capital Improvements* – This fund is used to account for annual capital projects.
 - *Facilities/Debt Reserve Capital* – This fund is used to accumulate funds for debt service associated with capital projects.
 - **Enterprise Fund** – Water Fund accounts for water fees and related contracted cost. In accordance with NC General Statutes, the water fund is budgeted on the modified accrual basis of accounting, and it is reported at year end in the financial statements on the accrual basis of accounting.

Basis of Accounting and Budgeting

All funds, governmental and non-governmental such as enterprise funds, are budgeted and maintained on a modified accrual basis in accordance with North Carolina General Statutes. Under this basis, revenues are recognized when measurable and available to be used to pay liabilities of the current period. Primary revenue sources which have been accrued under the modified accrual basis of accounting are sales tax refunds. Expenditures are recognized in the accounting period in which a liability is incurred, if measurable, except for unmatured principal and interest payments of long term debt that is recognized when due. In addition, all funds are converted from the modified accrual basis of accounting to the accrual basis in accordance with GASB 34 at year end for financial statement purposes. Under the accrual basis, revenues are recognized when they are earned, regardless of the measurement and availability criteria used in the modified accrual basis. Expenses are recognized when they are incurred. The conversion generally involves the accrual of interest expense and compensated absences, the provision for depreciation expense, and adjustment of capital outlay and debt service to the accrual basis.



Budgetary Control

Formal budgetary accounting is employed as a management control for all funds of the County. An annual budget ordinance is adopted each fiscal year and amended as required for annual funds. Project budgets spanning more than one fiscal year are adopted or amended as required for specific revenue and capital projects funds such as CDBG and school construction.

Budgetary control is exercised at the department level, with the adoption of the budget by the Board of Commissioners, and at the line item level through accounting controls. The budget officer may amend the budget throughout the year within the limitations stated in the budget ordinance. Also, the board may amend the budget. All budget appropriations, except project ordinances lapse at year end. As required by North Carolina statute, the county maintains an encumbrance system. Encumbrances outstanding at year end represent the estimated amounts of the expenditures ultimately to result if unperformed contracts in process at year-end are completed.

Budget Process

Legal Budget Requirements

North Carolina counties budget and spend money under the Local Government Budget and Fiscal Control Act (LGBFCA), as adopted by the North Carolina General Assembly. The LGBFCA (G.S. 159-10-13) establishes the dates by which each stage in the annual budget process is to be completed.

Budget Preparation Calendar

- Departmental requests, other than public schools, must be submitted to the budget officer before April 30.
- School administrative units and community colleges must submit their proposed budgets and requests for county appropriations and supplemental tax levies no later than May 15.
- The recommended budget must be presented to the Board of Commissioners no later than June 1.
- The Commission must enact the budget ordinance by July 1, when the budget year begins.

Departmental Requests

N.C.G.S. 159-11 requires that the budget officer's recommended budget be balanced unless the Board of Commissioners insists that an unbalanced budget be submitted. A further requirement is that the budget must be accompanied by a budget message. N.C.G.S. 159-11(b) state what the message should include:

- A concise explanation of the governmental goals fixed by the budget for the budget year
- Important features of the activities anticipated in the budget,
- The reasons for state changes from the previous year in program goals, programs, and appropriation levels
- Any major changes in fiscal policy.

N.C.G.S. 159-12 requires a public hearing to be conducted before the Board of Commissioners adopts the annual budget.

The County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Carteret County uses long range policy and financial planning to guide its decision making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. The County's operating budget places in motion the financial plan to achieve the County's vision, goals, and objectives. The budget also serves as an instrument to communicate these plans to the public. The different budget phases and the timeframe in which budget preparation takes place is outlined below.

Budget Planning Phase	The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the county's decision making process which includes both short and long range economic and financial forecasts. The Finance Department conducts an evaluation of these trends beginning in October. These preliminary assumptions provide a financial framework upon which operating and capital budget targets can be developed
Budget Development Phase	Based upon the developed operating targets, departments develop their budget requests. Each department is responsible for analyzing, planning and budgeting for their department. This phase begins in January with department being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives; review target levels of the budget in accordance with service provided; and develop any expansion requests for funds needed.
Policy Development Phase	The Commission met during February to discuss priorities and set goals and directives for the budget. The Commission uses a retreat to facilitate this process.
Budget Review And Modification Phase	The review process, from January to April, involves analyzing and modifying the budget requests to meet the priorities and policies of the Commission by the Finance Department and the County Manager. Department directors are consulted throughout the process to answer any questions and provide information. Budgets are reviewed for valid justification.
Budget Adoption Phase	The County Manager's recommended budget is presented on May 2, 2016 to the County Commission. Budget workshops with the Commission will be held. A formal public hearing for the fiscal year budget will be conducted on June 5, 2016. In accordance with NC General Statute 159, Article 31, the budget will be adopted on or before June 30, 2016. General Statute authorizes the Board to adopt an interim budget if the annual budget cannot be adopted by June 30.
Budget Implementation Phase	Departments are accountable for budgetary control throughout the fiscal year. The Finance Department monitors and analyzes revenues and expenditures throughout the year. Expenditures and revenue patterns are examined on a weekly basis. The Finance Department also provides quarterly financial reports disclosing the County's actual revenue, expenditures as compared to the adopted budget.

The budget may be amended throughout the fiscal year. The Board of Commissioners may amend the budget by a majority vote. In addition, the county manager is authorized to approve transfers between departments not to exceed \$20,000 per occurrence. Transfers between departments that exceed this amount require Board approval. The County's budget is available on the County's website, www.carteretcountync.gov

Below is the calendar of the County's budget process.

February 16, 2016	Board of Commissioners adopt budget calendar
January 13	Staff Meeting to distribute budget materials to department head
February 8	Board of Commissioners Planning Workshop
January 13 - February 12	Departments prepare budget request
February 12	Department budgets due to Finance Department
February 12 – March 18	Finance Department reviews request and prepares budget. Department budget meetings with Finance Department
March 01 – April 15	County Manager makes revisions to budget, and Finance Department prepares recommended budget.
March 24	Community College and County Schools budget due to County Manager and Finance Department
May 2	Recommended budget presented to the Board of Commissioners.
To be Established	Board of Commissioners to review recommended budget and conduct budget workshops.
May 29	Advertise public hearing for annual budget.
June 6	Public hearing held by Board of Commissioners
To be adopted any time after June 1, but before June 30	Board of Commissioners adopt annual budget

▪ Budget Assumptions

The objectives of this budget are to preserve the current level of service and meet the County's capital needs while continuing to conservatively manage our finances and resources through this difficult economy.

- Modest economic growth.
- Inflation
- Conservative, but realistic projection of revenue and expenditures. Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- Annual review of all significant fees. Fees are reviewed annually and adjusted as needed. Frequent, moderate increases are preferable to infrequent, large rate increases.
- Revenue from the State.
- Interest and investment revenue. Interest revenue is budget conservatively with the anticipation of low interest rates through the 2017 fiscal year. This is based on Federal Reserve indications.

Consolidated Funds Summary

Fiscal Year 2017

The following chart presents a consolidated summary for Fiscal Year 2017 of all funds, including revenue sources and expenditures.

	Governmental Funds			Enterprise Funds		Total Budget
	General Fund	Special Revenue Funds	Capital Projects Funds	Water Fund		
Financial Sources						
Ad Valorem	45,507,000	5,873,885	-	-		51,380,885
Other Taxes	13,205,000	8,349,400	-	-		21,554,400
Permits & Fees	2,787,100	-	-	-		2,787,100
Intergovernmental	13,971,215	556,000	-	-		14,527,215
Sales & Services	3,706,860	-	-	-		3,706,860
Interest Earnings	250,000	600	4,490	2,000		257,090
Water Revenue	-	-	-	565,500		565,500
Miscellaneous	109,310	-	130,000	-		239,310
Total Estimated Financial Sources	79,536,485	14,779,885	134,490	567,500		95,018,360
Expenditures						
General Government	7,675,490	-	383,490	-		8,058,980
Public Safety	11,941,885	8,261,490	-	-		20,203,375
Transportation	1,172,290	-	-	-		1,172,290
Environmental Protection	3,698,145	-	-	-		3,698,145
Economic & Physical Development	2,215,605	3,327,700	-	-		5,543,305
Human Services	17,724,795	-	-	-		17,724,795
Education	25,168,000	-	1,653,000	-		26,821,000
Cultural & Recreation	3,553,415	-	480,000	-		4,033,415
Non Departmental	2,800,310	-	300,000	-		3,100,310
Water Operations	-	-	-	679,880		679,880
Principal Retirement	1,668,450	-	-	188,080		1,856,530
Interest and Fiscal Charges	6,484,900	-	-	72,500		6,557,400
Total Expenditures	84,103,285	11,589,190	2,816,490	940,460		99,449,425
Excess (deficiency) of revenues over(under) expenditures	(4,566,800)	3,190,695	(2,682,000)	(372,960)		(4,431,065)
Other Financing Sources and Uses						
Sale of Property	25,000	-	-	-		25,000
Appropriated reserve fund balance	375,000	-	-	-		375,000
Other Transfers	(3,003,000)	(3,749,800)	(125,000)	(17,540)		(6,895,340)
Transfers	3,394,800	-	2,253,000	355,000		6,002,800
Total Other Sources (Uses)	791,800	(3,749,800)	2,128,000	337,460		(492,540)
Net Increase (Decrease) in Fund Balance	(3,775,000)	(559,105)	(554,000)	(35,500)		(4,923,605)
Fund Balance July 1	53,671,649	3,444,422	2,818,995	832,267		52,333,363
Fund Balance June 30	49,896,649	2,885,317	2,264,995	796,767		47,409,758

Combined Revenue and Expenditures All Funds

	Actual FY 2015	Amended FY 16	Adopted FY 17	Percentage Change FY 16 to FY 17	Percent of Fund Type Total
Governmental Funds					
Revenues					
Ad Valorem	\$52,173,675	\$49,028,200	\$51,380,885	4.80%	48.75%
Other Taxes	21,276,634	21,714,900	21,554,400	-0.74%	20.45%
Permits & Fees	2,592,668	2,826,800	2,787,100	-1.40%	2.64%
Intergovernmental	14,816,569	15,323,158	14,527,215	-5.19%	13.78%
Sales & Services	3,049,951	3,113,495	3,706,860	19.06%	3.52%
Interest Earnings	198,446	255,000	255,090	0.04%	0.24%
Miscellaneous	713,078	217,500	264,310	21.52%	0.25%
Other Financing Sources	20,975,677	20,198,514	10,910,905	-45.98%	10.35%
Total	\$115,796,699	\$112,677,567	\$105,386,765	-6.47%	100.00%
Expenditures					
General Government	\$6,792,126	\$8,237,135	\$8,067,380	-2.06%	7.66%
Public Safety	18,835,747	19,531,610	20,203,375	3.44%	19.17%
Transportation	1,331,944	1,409,710	1,172,290	-16.84%	1.11%
Environmental Protection	3,395,439	3,648,425	3,698,145	1.36%	3.51%
Economic & Physical Development	8,801,217	9,986,960	8,928,205	-10.60%	8.47%
Human Services	15,639,871	18,198,929	17,724,795	-2.61%	16.82%
Education	27,466,650	27,968,513	26,821,000	-4.10%	25.45%
Cultural & Recreation	3,190,144	5,972,660	4,033,415	-32.47%	3.83%
Debt Service	20,453,196	8,229,550	8,153,350	-0.93%	7.74%
Non Departmental	5,800,265	9,394,075	6,584,810	-29.90%	6.25%
Total	\$111,706,600	\$112,577,567	\$105,386,765	-6.39%	100.00%
Enterprise Fund					
Revenues					
Water Operating Revenues	\$576,057	\$569,000	\$565,500	-0.62%	59.03%
Water Non Operating	327,364	364,500	392,500	7.68%	40.97%
Total	\$903,422	\$933,500	\$958,000	2.62%	100.00%
Expenditures					
Water Operating	\$902,940	\$640,920	\$679,880	6.08%	70.97%
Water Nonoperating	81,031	292,580	278,120	-4.94%	29.03%
Total	\$983,971	\$933,500	\$958,000	2.62%	100.00%
Entity Totals					
Total Entity Revenues	\$116,700,121	\$113,611,067	\$106,344,765	-6.40%	100.00%
Total Entity Expenditures	\$112,690,571	\$113,511,067	\$106,344,765	-6.31%	100.00%

Combined Revenue and Expenditure Summary

For explanations for changes and trends, see page 27

	Actual	Amended	Adopted	Percentage	Percent of
	FY 15	FY 16	FY 17	Change FY	Fund Total
				16 to FY 17	
General Fund					
Revenues					
Ad Valorem	\$ 46,467,789	\$ 43,593,000	\$ 45,507,000	4.39%	52.24%
Other Taxes	13,150,120	12,930,000	13,205,000	2.13%	15.16%
Permits & Fees	2,592,668	2,826,800	2,787,100	-1.40%	3.20%
Intergovernmental	14,290,831	14,435,738	13,971,215	-3.22%	16.04%
Sales & Services	3,049,951	3,113,495	3,706,860	19.06%	4.26%
Interest Earnings	173,110	250,000	250,000	0.00%	0.29%
Miscellaneous	713,078	117,500	134,310	14.31%	0.15%
Other Financing Sources	15,500,677	12,201,663	7,544,800	-38.17%	8.66%
Total	\$ 95,938,226	\$ 89,468,196	\$ 87,106,285	-2.64%	100.00%
Expenditures					
General Government	\$ 6,689,088	\$ 8,153,600	\$ 7,675,490	-5.86%	8.81%
Public Safety	11,171,257	11,425,624	11,941,885	4.52%	13.71%
Transportation	1,295,944	1,348,375	1,172,290	-13.06%	1.35%
Environmental Protection	3,395,439	3,648,425	3,698,145	1.36%	4.25%
Economic & Physical Dev.	2,374,132	2,834,460	2,215,605	-21.83%	2.54%
Human Services	15,639,871	17,862,929	17,724,795	-0.77%	20.35%
Education	24,173,981	23,556,213	25,168,000	6.84%	28.89%
Cultural & Recreation	3,190,144	3,646,945	3,553,415	-2.56%	4.08%
Debt Service	20,453,196	8,229,550	8,153,350	-0.93%	9.36%
Non Departmental	5,475,000	8,762,075	5,803,310	-33.77%	6.66%
Total	\$ 93,858,052	\$ 89,468,196	\$ 87,106,285	-2.64%	100.00%
Emergency Telephone System Fund					
Intergovernmental	454,030	537,420	556,000	3.46%	
Interest	2,536	-	-	0.00%	
Other Financing Sources	-	491,836	-	-100.00%	
Total	\$ 456,566	\$ 1,029,256	\$ 556,000	-45.98%	100.00%
Expenditures - Public Safety	\$ 361,512	\$ 1,029,256	\$ 556,000	-45.98%	100.00%
Rescue Districts					
Ad Valorem Taxes	\$ 2,008,798	\$ 1,970,300	\$ 2,155,315	9.39%	
Other Taxes	556,142	538,000	566,000	5.20%	
Interest	2,614	-	-	0.00%	
Other Financing Sources	-	151,590	40,510	-73.28%	
Total	\$ 2,567,554	\$ 2,659,890	\$ 2,761,825	3.83%	100.00%
Expenditures - Public Safety	\$ 2,645,590	\$ 2,659,890	\$ 2,761,825	3.83%	100.00%

	Actual FY 15	Amended FY 16	Adopted FY 17	Percentage Change FY 16 to FY 17	Percent of Fund Total
Fire Districts					
Ad Valorem Taxes	\$ 3,406,142	\$ 3,205,800	\$ 3,443,070	7.40%	
Other Taxes	1,054,678	1,013,500	982,000	-3.11%	
Interest	4,689	-	-	0.00%	
Other Financing Sources	-	139,255	518,595	272.41%	
Total	\$ 4,465,508	\$ 4,358,555	\$ 4,943,665	13.42%	100.00%
Expenditures - Public Safety	\$ 4,550,320	\$ 4,358,555	\$ 4,943,665	13.42%	100.00%
Occupancy Tax					
Occupancy Tax	\$ 6,429,610	\$ 7,152,500	\$ 6,712,500	-6.15%	
Interest	695	-	-	0.00%	
Total	\$ 6,430,304	\$ 7,152,500	\$ 6,712,500	-6.15%	100.00%
Expenditures - Economic Development	\$ 6,427,084	\$ 7,152,500	\$ 6,712,500	-6.15%	100.00%
Salter Path District					
Ad Valorem Taxes	\$ 6,082	\$ 6,100	\$ 6,500	6.56%	
Sales Tax	1,818	1,900	1,900	0.00%	
Interest	111	-	100	100.00%	
Total	\$ 8,011	\$ 8,000	\$ 8,500	6.25%	100.00%
Expenditures					
Economic Development	\$ 2	\$ 8,000	\$ 8,500	6.25%	100.00%
Water Tax District					
Ad Valorem Taxes	\$ 284,864	\$ 253,000	\$ 269,000	6.32%	
Sales Tax	84,267	79,000	87,000	10.13%	
Interest	735	-	500	0.00%	
Total	\$ 369,866	\$ 332,000	\$ 356,500	7.38%	100.00%
Expenditures	\$ 325,265	\$ 332,000	\$ 356,500	7.38%	100.00%
School Capital Projects					
Sales Tax Refund	\$ 3,288	\$ -	\$ -	0.00%	
Interest	4,440	-	-	0.00%	
Other Financing Sources	4,500,000	4,412,300	1,653,000	-62.54%	
Total	\$ 4,507,728	\$ 4,412,300	\$ 1,653,000	-62.54%	100.00%
Expenditures - Capital Outlay	\$ 3,292,669	\$ 4,412,300	\$ 1,653,000	-62.54%	100.00%
Capital Reserve Fund					
Interest	\$ 1,888	\$ -	\$ -	0.00%	
Total	\$ 1,888	\$ -	\$ -	0.00%	10.00%
Expenditures	\$ -	\$ -	\$ -	0.00%	100.00%

	Actual FY 15	Amended FY 16	Adopted FY 17	Percentage Change FY 16 to FY 17	
Capital Improvements Fund					
Sales Tax Refund	\$ 68,420	\$ -	\$ -	0.00%	
Interest	7,628	5,000	4,490	-10.20%	
Miscellaneous	-	100,000	130,000	100.00%	
Other Financing Sources	975,000	2,751,870	854,000	-68.97%	
Total	\$ 1,051,048	\$ 2,856,870	\$ 988,490	-65.40%	100.00%
Expenditures - Capital Outlay	\$ 246,107	\$ 2,856,870	\$ 988,490	-65.40%	100.00%
Facilities/Debt Reserve Capital Fund					
Other Financing Sources	-	300,000	300,000	0.00%	
Total	\$ -	\$ 300,000	\$ 300,000	0.00%	100.00%
Expenditures	\$ -	\$ 300,000	\$ 300,000	0.00%	100.00%
Water Fund					
Operating Revenues	\$ 576,057	\$ 569,000	\$ 565,500	-0.62%	
Non Operating Revenues	2,201	2,000	2,000	0.00%	
Other Financing Sources	325,163	362,500	390,500	7.72%	
Total	\$ 903,422	\$ 933,500	\$ 958,000	2.62%	100.00%
Operating Expenditures	\$ 902,940	\$ 640,920	\$ 679,880	6.08%	
Non Operating Expenditures	81,031	292,580	278,120	-4.94%	
Total Water Expenditures	\$ 983,971	\$ 933,500	\$ 958,000	2.62%	100.00%

REVENUE AND EXPENDITURE STATEMENTS
AS PRESENTED IN COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEARS 2013 THRU BUDGETED 2017

	Actual FY 13	Actual FY 14	Actual FY 15	Projected 2016	Adopted 2017
GENERAL FUND					
REVENUE					
Ad valorem taxes	\$ 44,356,071	\$ 45,153,429	\$ 46,467,789	\$ 43,935,762	\$ 45,507,000
Other taxes and licenses	12,191,124	12,117,341	13,150,120	13,801,549	13,205,000
Permits and fees	2,766,236	2,575,469	2,592,668	2,861,888	2,787,100
Intergovernmental	13,045,286	13,091,551	14,290,831	14,526,642	13,971,215
Sales and services	2,746,504	3,016,062	3,049,951	3,947,550	3,706,860
Interest	(77,851)	250,584	173,110	228,148	250,000
Miscellaneous	127,899	176,795	633,941	175,454	109,310
Total Revenue	75,155,269	76,381,231	80,358,411	79,476,993	79,536,485
EXPENDITURES					
Current					
General Government	5,697,525	6,160,049	6,689,088	7,666,814	7,675,490
Public Safety	10,082,799	10,290,235	11,171,257	10,818,568	11,941,885
Transportation	2,658,305	918,872	1,295,944	1,214,961	1,172,290
Environmental Protection	3,104,387	3,132,347	3,395,439	3,540,839	3,698,145
Economic & Phys. Dev.	2,076,173	2,044,335	2,374,132	2,039,487	2,215,605
Human Services	14,841,515	14,719,500	15,639,871	16,377,385	17,724,795
Education	21,265,441	21,816,743	24,173,981	23,551,049	25,168,000
Cultural & Recreation	2,889,936	3,191,893	3,190,144	3,472,729	3,553,415
Nondepartmental	-	-	-	-	2,800,310
Debt Services					
Principal	6,174,180	6,520,682	6,145,377	6,393,040	6,438,400
Interest and fees	2,797,013	2,280,184	2,175,857	1,719,633	1,714,950
Total Expenditures	71,587,274	71,074,842	76,251,090	76,794,505	84,103,285
Revenues over (under) expenditures	3,567,995	5,306,389	4,107,321	2,682,488	(4,566,800)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	1,960,766	2,319,811	3,250,677	3,372,899	3,394,800
Appropriated reserved fund balance	-	-	-	-	375,000
Special Item	-	1,128,496	-	-	-
Operating transfers out	(10,058,759)	(2,591,308)	(5,475,000)	(6,167,525)	(3,003,000)
Debt proceeds	12,700,000	907,000	12,250,000	-	-
Premium on debt issued	2,624,435	-	-	-	-
Payment to refunded bond escrow agent	(15,077,852)	-	(12,131,962)	-	-
Proceeds from sale of capital assets	2,020,080	53,764	79,138	11,440	25,000
Total other financing sources (uses)	(5,831,330)	1,817,763	(2,027,147)	(2,783,186)	791,800
Revenue & other financing sources over expenditures and other financing uses	(2,263,335)	7,124,152	2,080,174	(100,698)	(3,775,000)
FUND BALANCE, BEGINNING	46,831,356	44,568,021	51,692,173	53,772,347	53,671,649
FUND BALANCE ENDING	\$ 44,568,021	\$ 51,692,173	\$ 53,772,347	\$ 53,671,649	\$ 49,896,649

	Actual FY 13	Actual FY 14	Actual FY 15	Projected 2016	Adopted 2017
EMERGENCY TELEPHONE SYSTEM FUND					
REVENUE					
Intergovernmental	\$ 491,162	\$ 521,906	\$ 454,030	\$ 537,420	\$ 556,000
Interest	603	3,580	2,536	2,000	-
Other Financing Sources	4,711	3,533	-	14,525	-
Total Revenue	496,476	529,019	456,566	553,945	556,000
EXPENDITURES - Public Safety	323,977	409,661	361,512	860,100	556,000
Revenues over (under) expenditures	172,499	119,358	95,054	(306,155)	-
Revenue & other financing sources over (under) expenditures and other financing uses	172,499	119,358	95,054	(306,155)	-
ENDING FUND BALANCE	\$ 766,750	\$ 886,108	\$ 981,162	\$ 675,007	\$ 675,007
RESCUE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 1,932,321	\$ 1,911,834	\$ 2,008,798	\$ 1,970,300	\$ 2,155,315
Other taxes	540,874	524,334	556,142	557,200	566,000
Interest	1,293	5,507	2,614	-	-
Total Revenue	2,474,488	2,441,675	2,567,554	2,527,500	2,721,315
EXPENDITURES - Public Safety	2,481,123	2,805,378	2,645,590	2,633,890	2,761,825
Revenues over (under) expenditures	(6,635)	(363,703)	(78,036)	(106,390)	(40,510)
Revenue & other financing sources over (under) expenditures and other financing uses	(6,635)	(363,703)	(78,036)	(106,390)	(40,510)
ENDING FUND BALANCE	\$ 1,387,756	\$ 1,024,053	\$ 946,017	\$ 839,627	\$ 799,117
FIRE DISTRICT FUND					
REVENUE					
Ad valorem taxes	\$ 3,542,694	\$ 3,586,240	\$ 3,406,142	\$ 3,205,800	\$ 3,443,070
Other taxes	958,557	971,794	1,054,678	960,300	982,000
Interest	1,869	7,574	4,689	-	-
Total Revenue	4,503,120	4,565,608	4,465,508	4,166,100	4,425,070
EXPENDITURES - Public Safety	4,633,298	4,616,781	4,535,320	4,339,555	4,943,665
Revenues over (under) expenditures	(130,178)	(51,173)	(69,811)	(173,455)	(518,595)
Revenue & other financing sources over (under) expenditures and other financing uses	(130,178)	(51,173)	(69,811)	(173,455)	(518,595)
ENDING FUND BALANCE	\$ 1,901,730	\$ 1,850,557	\$ 1,780,746	\$ 1,607,291	\$ 1,088,696

	Actual FY 13	Actual FY 14	Actual FY 15	Projected 2016	Adopted 2017
SALTER PATH DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 6,183	\$ 6,218	\$ 6,082	\$ 6,400	\$ 6,500
Other Taxes	4,980	1,693	1,818	1,850	1,900
Interest	(132)	146	111	100	100
Total Revenue	11,031	8,057	8,011	8,350	8,500
EXPENDITURES - Economic & Phys. & Dev.	-	-	2	-	8,500
Revenues over (under) expenditures	11,031	8,057	8,009	8,350	-
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	-	-	-	-	-
Revenue & other financing sources over (under) expenditures and other financing uses	11,031	8,057	8,009	8,350	-
ENDING FUND BALANCE	\$ 29,630	\$ 37,687	\$ 45,696	\$ 54,046	\$ 54,046
WATER TAX DISTRICT FUND					
REVENUE					
Ad Valorem Taxes	\$ 272,996	\$ 284,185	\$ 284,864	\$ 258,000	\$ 269,000
Other Taxes	72,024	76,657	84,267	83,000	87,000
Interest	81	551	735	500	500
Total Revenue	345,101	361,393	369,866	341,500	356,500
EXPENDITURES	-	903	1,265	1,400	1,500
Revenues over (under) expenditures	345,101	360,490	368,602	340,100	355,000
OTHER FINANCING SOURCES (USES)					
Transfer to General Fund	(50,000)	-	-	-	-
Transfer to Water Fund	(231,565)	(300,000)	(324,000)	(324,000)	(355,000)
Total Other Financing Sources (Uses)	(281,565)	(300,000)	(324,000)	(324,000)	(355,000)
Revenue & other financing sources over (under) expenditures and other financing uses	63,536	60,490	44,602	16,100	-
ENDING FUND BALANCE	\$ 73,380	\$ 133,870	\$ 178,472	\$ 194,572	\$ 194,572
OCCUPANCY TAX FUND					
REVENUE					
Other taxes	\$ 4,451,292	\$ 5,189,070	\$ 6,429,610	\$ 6,588,000	\$ 6,712,500
Interest	-	2,767	695	-	-
Total Revenue	4,451,292	5,191,837	6,430,304	6,588,000	6,712,500
EXPENDITURES - Economic & Phy. Development	2,637,711	2,869,260	3,176,407	3,256,060	3,317,700
Revenues over (under) expenditures	1,813,581	2,322,577	3,253,898	3,331,940	3,394,800
OTHER FINANCING SOURCES (USES)					
Transfers out	(1,812,981)	(2,319,811)	(3,250,677)	(3,331,940)	(3,394,800)
Revenue & other financing sources over expenditures and other financing uses	600	2,766	3,221	-	-
ENDING FUND BALANCE	\$ 82,892	\$ 85,658	\$ 88,879	\$ 88,879	\$ 88,879

	Actual FY 13	Actual FY 14	Actual FY 15	Projected 2016	Adopted 2017
CAPITAL RESERVE FUND					
REVENUE					
Interest	\$ 680	\$ 3,031	\$ 1,888	\$ 2,000	\$ -
Proceeds from sale of fixed assets	-	-	-	-	-
Total Revenue	680	3,031	1,888	2,000	
EXPENDITURES - Capital Outlay	-	-	-	-	-
Revenues over (under) expenditures	680	3,031	1,888	2,000	-
ENDING FUND BALANCE	\$ 729,675	\$ 732,706	\$ 734,594	\$ 736,594	\$ 736,594

CAPITAL IMPROVEMENTS FUND

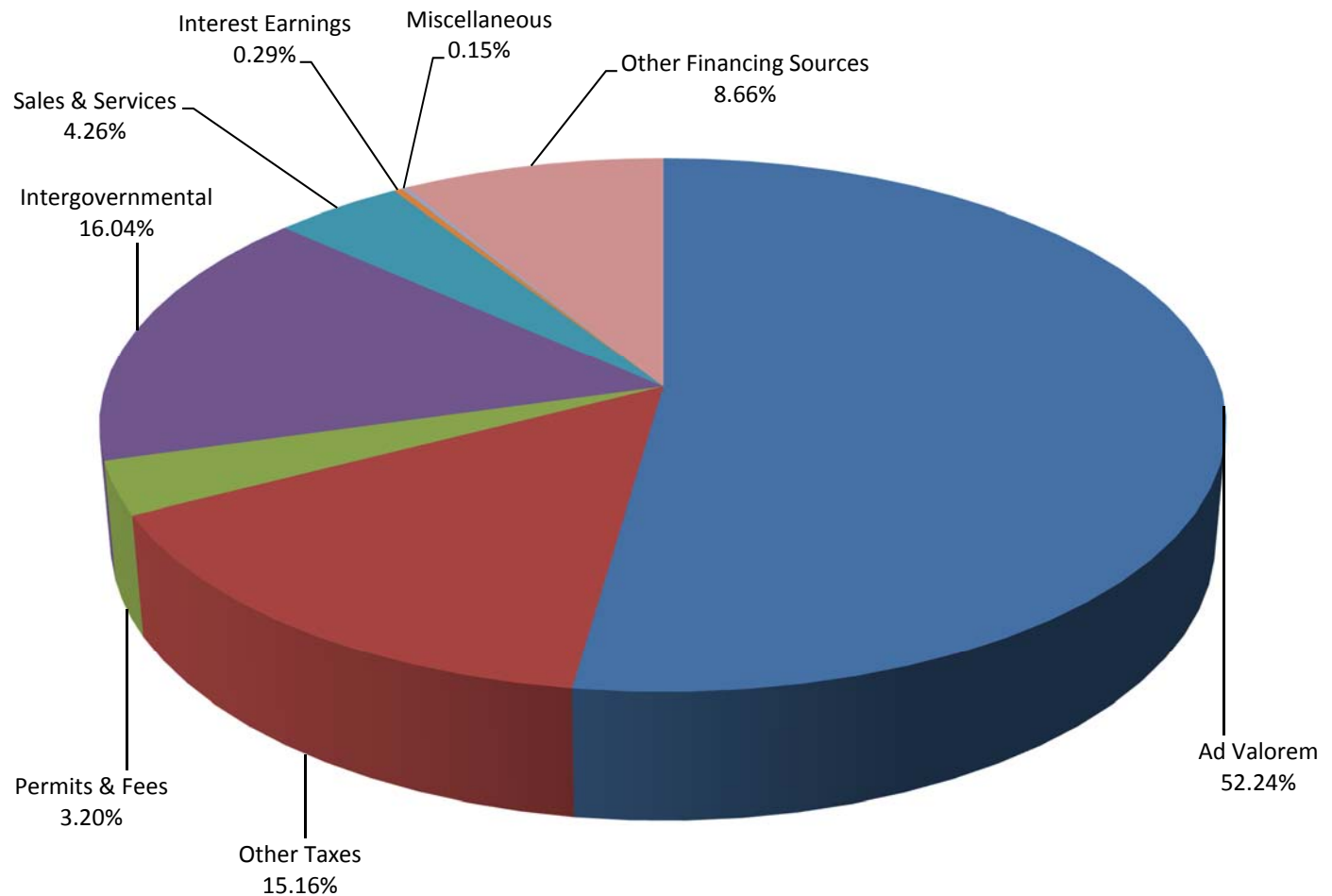
REVENUE					
Intergovernmental	\$ 8,257	\$ -	\$ 68,420	\$ 350,000	\$ -
Interest	1,133	8,070	7,628	4,000	4,490
Miscellaneous Income	-	-	-	-	130,000
Total Revenue	9,390	8,070	76,048	354,000	134,490
EXPENDITURES - Capital Outlay	6,384,682	519,190	246,107	2,099,953	988,490
Revenues over (under) expenditures	(6,375,292)	(511,120)	(170,059)	(1,745,953)	(854,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	6,853,263	934,775	975,000	100,000	300,000
Total Other Financing Sources (Uses)	6,853,263	934,775	975,000	100,000	300,000
Revenue & other financing sources over (under) expenditures and other financing uses	477,971	423,655	804,941	(1,645,953)	(554,000)
ENDING FUND BALANCE	\$ 1,800,345	\$ 2,224,000	\$ 3,028,941	\$ 1,382,988	\$ 828,988

FACILITIES/DEBT RESERVE CAPITAL FUND

OTHER FINANCING SOURCES (USES)					
Transfers in	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Transfers out	-	-	-	-	-
Contingency	-	-	-	-	(300,000)
Total Other Financing Sources	-	-	-	300,000	-
Revenue & other financing sources over (under) expenditures and other financing uses	-	-	-	300,000	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000

	Actual FY 13	Actual FY 14	Actual FY 15	Projected 2016	Adopted 2017
SCHOOL CAPITAL FUND					
REVENUE					
Intergovernmental	\$ -	\$ -	3,288	\$ -	-
Interest	173	3,541	4,440	4,000	-
Total Revenue	173	3,541	7,728	4,000	-
EXPENDITURES - Capital Outlay	2,056,317	2,303,292	3,292,669	4,082,298	1,653,000
Revenues over (under) expenditures	(2,056,144)	(2,299,751)	(3,284,941)	(4,078,298)	(1,653,000)
OTHER FINANCING SOURCES (USES)					
Transfers in	3,103,000	1,653,339	4,500,000	2,403,000	1,653,000
Total Other Financing Sources	3,103,000	1,653,339	4,500,000	2,403,000	1,653,000
Revenue & other financing sources over (under) expenditures and other financing uses	1,046,856	(646,412)	1,215,059	(1,675,298)	-
ENDING FUND BALANCE	\$ 1,506,064	\$ 859,652	\$ 2,074,711	\$ 399,413	\$ 399,413
WATER FUND					
REVENUE					
Operating Revenues	\$ 575,338	\$ 562,238	\$ 576,057	\$ 565,500	\$ 565,500
Non Operating Revenues	716	3,486	3,364	2,000	2,000
Total Revenue	576,054	565,724	579,422	567,500	567,500
EXPENDITURES					
Operating	830,160	941,369	902,940	611,010	679,880
Debt Service	79,146	85,939	81,033	264,280	260,580
Total Expenditures	909,306	1,027,308	983,973	875,290	940,460
Revenues over (under) expenditures	(333,252)	(461,584)	(404,551)	(307,790)	(372,960)
OTHER FINANCING SOURCES (USES)					
Transfers in	231,565	300,000	324,000	324,000	355,000
Transfers out	(97,785)	-	-	-	-
Contingency	-	-	-	-	(17,540)
Total Other Financing Sources (Uses)	133,780	300,000	324,000	324,000	337,460
Revenue & other financing sources over (under) expenditures and other financing uses	(199,472)	(161,584)	(80,551)	16,210	(35,500)
ENDING FUND BALANCE	\$ 1,058,192	\$ 896,608	\$ 816,057	\$ 832,267	\$ 796,767

Fiscal Year 2017 Governmental Revenues By Category



Notes:

- The graph depicts all County funds except Emergency Telephone System, Rescue Districts, Fire Districts, Occupancy Tax, Salter Path Special Tax, Water Special Tax and Enterprise Fund.

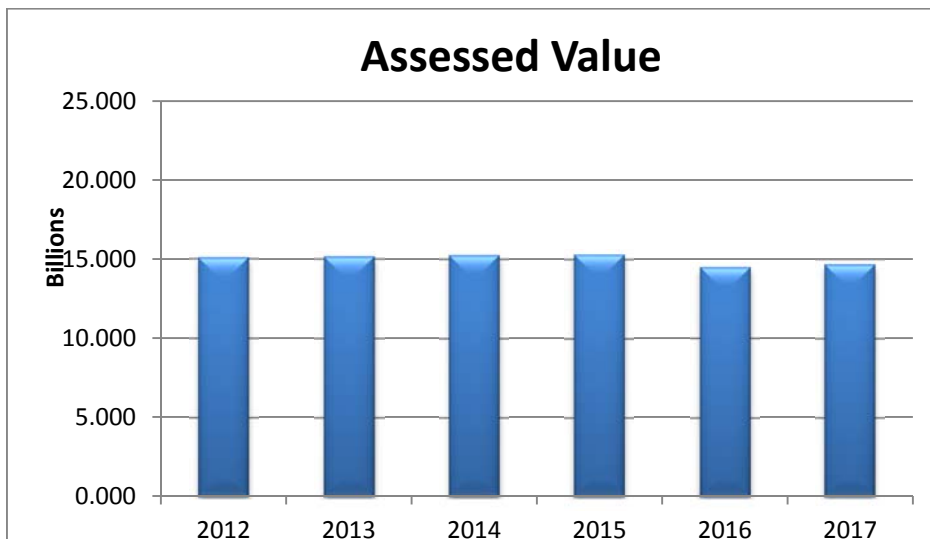
Budget Summary

- **Revenue Summary By Category**

The County receives revenues from many different sources. These various sources have been grouped into eight categories. Below are descriptions and highlights of these categories.

Ad Valorem (Property) Taxes

The County's largest source of operating revenues the ad valorem property tax. Ad valorem tax is a tax on real and personal property based on the value of the property. Real property includes land, buildings and items permanently affixed to land or buildings. Personal property includes vehicles, boats, trailers, aircraft and business personal property. The assessed value, which should be market value, of property is subject to the property tax rate levied by the Board of Commissioners per \$100 value. Ad valorem revenue is based on an adopted tax rate of \$.3100 per \$100 of assessed valuation. This equals \$44,361,000 in general fund revenues. In the general fund, one cent on the tax rate generates approximately \$1,431,000. In addition to the general fund, the County levies special ad valorem taxes for fire, rescue, beach nourishment and water districts. These taxes are accounted for in special revenue funds. See page 230 for a listing of each district's tax rate levied. Below is a graph of the County's assessed values over a six-year period.



Note: Fiscal Year 2012 and 2016 are revaluation years.

Other Taxes

This category consists primarily of sales taxes, the County's second largest source of revenues. These taxes are collected by the state and then returned to the county, less a collections fee, which is deducted before allocations are made. There are four separate sales taxes. We reference sales taxes by its statutory citations in General Statute Chapter 105:

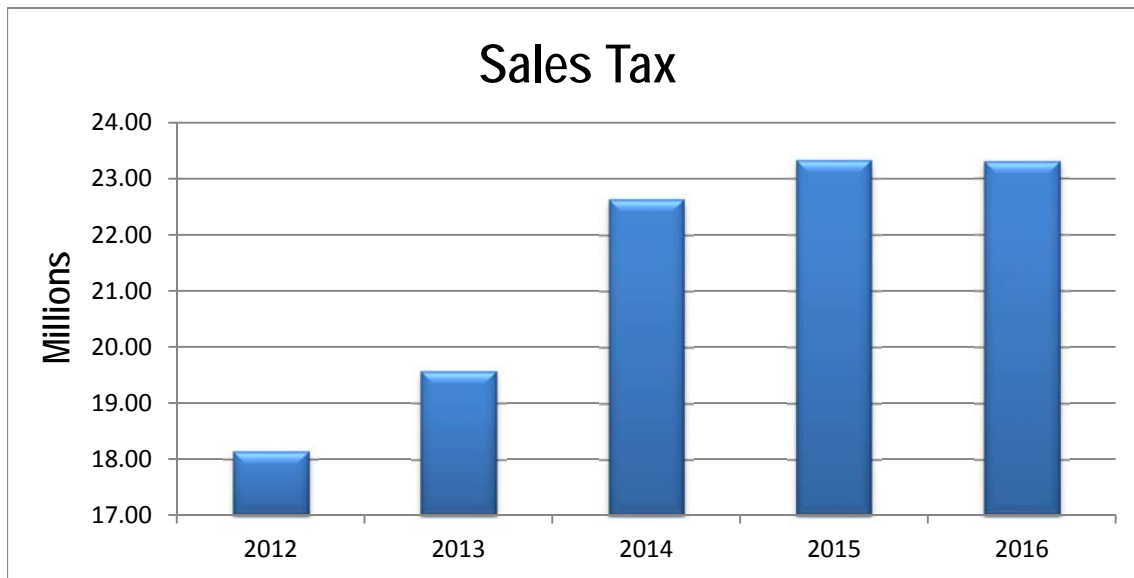
- Article 39 – one percent point of delivery based distribution by the state, authorized 1971, and food is taxable
- Article 40 – one-half percent per capita distribution by the state, authorized 1983, and food is taxable
- Article 42 – one-half percent per capita through September 30, 2009. Beginning October 1, 2009, the state has changed this distribution to point of delivery based distribution, and food is taxable.
- Article 46 – one quarter percent based on point of delivery distribution by the state. The state authorized this article in 2007. Food is not taxable, municipal governments do not receive any proceeds, and this article requires referendum approval. Carteret County has not held a referendum in order to levy this tax, and thus does not receive any Article 46 sales tax.

The economy has a significant impact on the County's sales tax making it a volatile revenue source. Other factors that make forecasting sales tax revenues difficult are non-profit refunds and the process of collecting and allocating sales tax. Sales made in July are collected by the State in August, processed and allocated in September and distributed to the County in October. Therefore, sales tax revenues are on a three month lag. Non-profit refunds are another influence on sales tax analysis. Currently, non-profit entities have up to three years to request sales tax refunds. Carteret County has a community college, a medical facility and several agencies with non-profit status and sales tax refunds can add up quickly and vary significantly month to month.

The North Carolina General Assembly passed a new bill that will significantly impact sales tax revenue for Carteret County. The new bill broadened the sales tax base and has a new distribution formula for allocating those revenues among counties. The revenues that are generated from the expanded tax base will be distributed to 79 counties according to allocation percentages defined in NCGS 105-524 (c). Carteret County is among 20 other counties that will not receive any distributions. The new law actually has a negative financial impact on the County. Because hold harmless amounts that the counties disburse to the municipalities are factored into the calculations, Carteret will show a net loss in sales tax revenues. Preliminary figures show that the County will lose over \$365,000 over the next 5 years.

Sales tax revenues are reviewed monthly and estimates are based on actual revenue received over the last twelve months. The County anticipates a modest 2.09% (\$270,000) increase in sales tax distribution from FY 2016 to FY 2017. The County forecasts that sales tax distributions will represent approximately 15.16% (\$13.17 million) of the County's general fund revenues.

The distribution of sales tax revenues among local governments in Carteret County is based on relative tax levy. The tax levies for fiscal year 2016 will be used by the state to distribute fiscal year 2017 sales tax. It is estimated the County will receive 69.20% of the sales tax, then after the special taxing districts distribution, the general fund will receive approximately 89.03% of that stated 69.20%. As stated above, FY 2017, the general fund retained sales tax revenues are budgeted \$13.17 million, a 1.72% decrease from FY 2016 estimated revenue. Below is a graph demonstrating sales tax revenue amounts to all eligible entities in Carteret County; this includes 11 municipalities and Carteret County government. Since relative tax levy fluctuates from year to year among the 12 governments, the graph provides a trend of sales tax growth and is not skewed by the variation in relative tax levies. Fiscal years 2012, 2013, 2014, 2015 are actual revenues, 2016 is estimated.



Intergovernmental

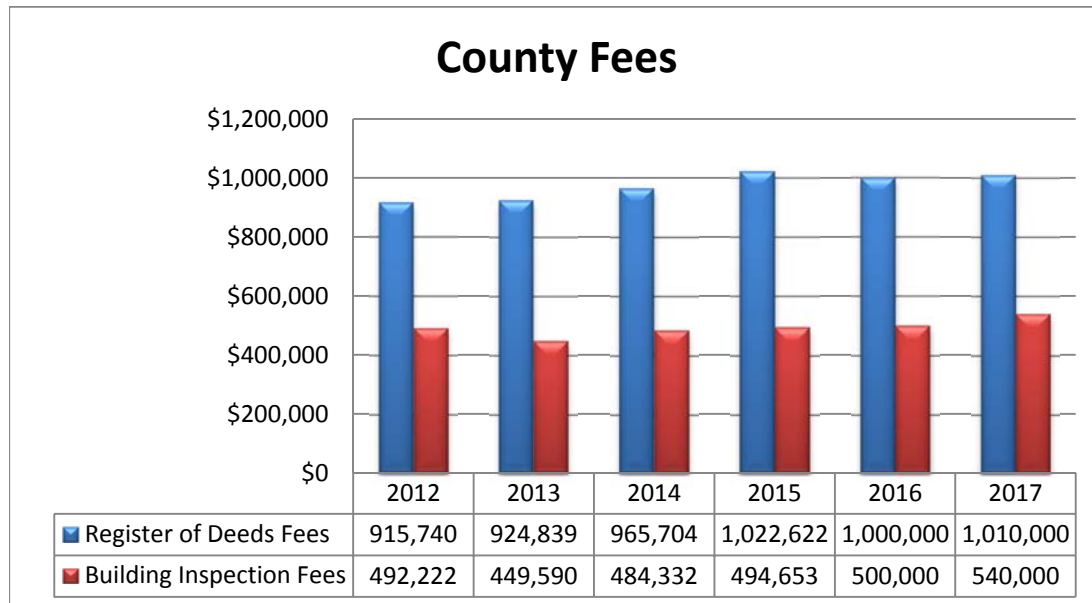
This category represents \$13,971,215 or 16.04% of general fund revenues and consists primarily of state federal grants for human services activities. The fiscal year 2017 budget represents a 3.22% decrease or \$464,523 decrease over the amended 2016 fiscal year budget. The largest single revenue source in this category is state and federal assistance for the Department of Social Services. The adopted budget projects a decrease in federal and state grant funding by 3.8%, totaling just over \$486,000.00.

The state levies an excise tax on beer and wine sales at the wholesale level and remits a portion of the net proceeds to local governments. Counties and cities that participate share the proceeds on a per capita basis. The adopted budget has a 2.94% increase for beer and wine tax for FY 17. The County has also budgeted a 20% increase, an additional \$100,000, for ABC profits based on prior year trend analysis.

Permits and Fees

Accounting for 3.20% or \$2,787,100 of general fund revenues, this category consists primarily of receipts for recording of legal instruments in the Register of Deeds Office and building permits. The adopted budget has building permits revenue remaining flat and projects a small reduction in the restricted register of deeds fees. The County has budgeted a 3.06% increase, an additional \$30,000, in Register of Deeds fees due to trend analysis.

The graph below is a comparison of permits and fees for register of deeds and building inspections. Fiscal years 2012, 2013, 2014, 2015 are actual revenues, 2016 is projected and 2017 is adopted.



Sales and Services

This category includes revenues from user fees from a wide range of services from landfill charges to civic center charges. Solid waste fees are assessed on each dwelling within the unincorporated areas of the County for waste disposal. The adopted budget does not propose a solid waste fee increase. The fee is \$165.00 for residents without residential pickup and a \$15.00 availability fee for all county and municipal improved property owners. These fees are charged annually. The County Tax Department conducted an internal audit to verify that all parcels outside of the municipalities with improved structures were being assessed the solid waste fee. The audit resulted in an additional \$645,000. The total amount of revenues for this area is \$3,706,860 a 19.06% increase from amended 2016 fiscal year budget.

Investment Earning

Budgeted investment earnings are \$250,000 for the general fund or .29% of general fund revenues. Based on current market interest rates the county has projected investment earnings to remain constant with FY 2016 earnings.

Other Financing Sources

This category accounts for \$7,544,800 of general fund revenues, and typically includes both inter-fund transfers and fund balance appropriations. There is \$300,000 of health reserve fund balance appropriated in the adopted budget. These funds are accumulations of Medicaid funding that are required to be spent on Health programs. Continuing to use these funds will help reduce local spending. The general fund has fund balance appropriation of \$3,775,000. On June 30, 2015, the County's general fund balance was \$53,772,347. Of that amount, \$30,644,570 was unassigned and was 40.18% of general fund expenditures.

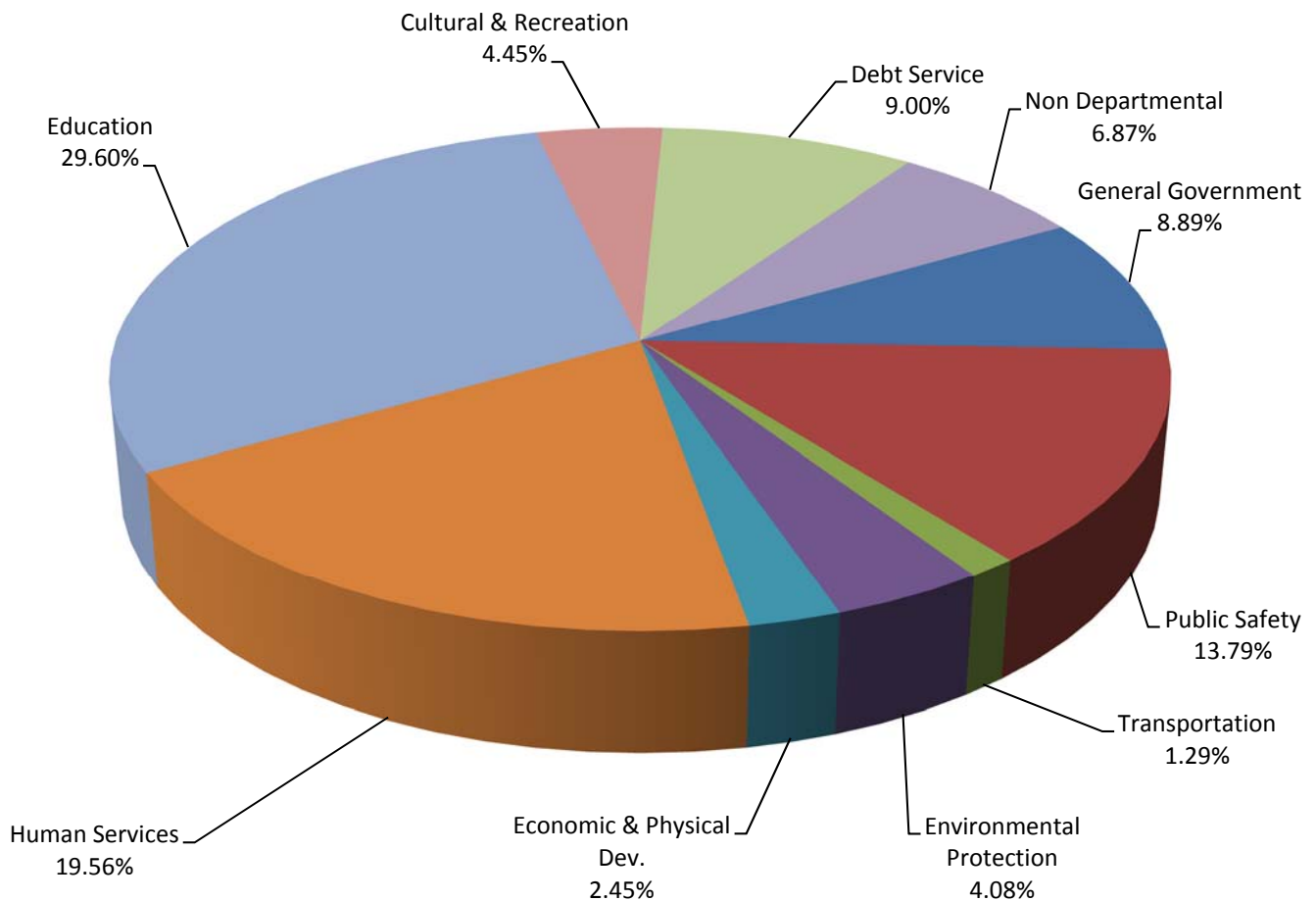
Below is a comparison of fiscal year 2017 adopted revenues to the amended fiscal year 2016 budget and fiscal year 2015 actual revenues for all funds.

REVENUES BY FUND

	Actual FY15	Amended FY16	Adopted FY17	Percentage Change FY 16 to FY17	Percent of Total
General Fund					
Ad Valorem	46,467,789	43,593,000	45,507,000	4.39%	
Other Taxes	13,150,120	12,930,000	13,205,000	2.13%	
Permits & Fees	2,592,668	2,826,800	2,787,100	-1.40%	
Intergovernmental	14,290,831	14,435,738	13,971,215	-3.22%	
Sales & Services	3,049,951	3,113,495	3,706,860	19.06%	
Interest Earnings	173,110	250,000	250,000	0.00%	
Miscellaneous	713,078	117,500	134,310	14.31%	
Other Financing Sources	15,500,677	12,201,663	7,544,800	-38.17%	
Total	95,938,226	89,468,196	87,106,285	-2.64%	81.91%
Emergency Telephone System Fund					
Intergovernmental	454,030	537,420	556,000	3.46%	
Interest	2,536	-	-	0.00%	
Other Financing Sources	-	491,836	-	-100.00%	
Total	456,566	1,029,256	556,000	-45.98%	0.52%
Rescue Districts					
Ad Valorem Taxes	2,008,798	1,970,300	2,155,315	9.39%	
Other Taxes	556,142	538,000	566,000	5.20%	
Interest	2,614	-	-	0.00%	
Other Financing Sources	-	151,590	40,510	-73.28%	
Total	2,567,554	2,659,890	2,761,825	3.83%	2.60%
Fire Districts					
Ad Valorem Taxes	3,406,142	3,205,800	3,443,070	7.40%	
Other Taxes	1,054,678	1,013,500	982,000	-3.11%	
Interest	4,689	-	-	0.00%	
Other Financing Sources	-	139,255	518,595	272.41%	
Total	4,465,508	4,358,555	4,943,665	13.42%	4.65%
Occupancy Tax					
Occupancy Tax	6,429,610	7,152,500	6,712,500	-6.15%	
Interest	695	-	-	0.00%	
Total	6,430,304	7,152,500	6,712,500	-6.15%	6.31%

	Actual FY15	Amended FY16	Adopted FY17	Percentage Change FY 16 to FY17	Percent of Total
Salter Path District					
Ad Valorem Taxes	6,082	6,100	6,500	6.56%	
Sales Tax	1,818	1,900	1,900	0.00%	
Interest	111	-	100	0.00%	
Total	8,011	8,000	8,500	6.25%	0.01%
Water Tax District					
Ad Valorem Taxes	284,864	253,000	269,000	6.32%	
Sales Tax	84,267	79,000	87,000	10.13%	
Interest	735	-	500	0.00%	
Total	369,866	332,000	356,500	7.38%	0.34%
School Capital Projects					
Intergovernmental	3,288	-	-	0.00%	
Interest	4,440	-	-	0.00%	
Other Financing Sources	4,500,000	4,412,300	1,653,000	-62.54%	
Total	4,507,728	4,412,300	1,653,000	-62.54%	1.55%
Capital Reserve Fund					
Interest	1,888	-	-	0.00%	
Total	1,888	-	-	0.00%	0.00%
Capital Improvements Fund					
Intergovernmental	68,420	350,000	-	0.00%	
Interest	7,628	5,000	4,490	-10.20%	
Miscellaneous	-	100,000	130,000		
Other Financing Sources	975,000	2,401,870	854,000	-64.44%	
Total	1,051,048	2,856,870	988,490	-65.40%	0.93%
Facilities/Debt Reserve Capital Fund					
Other Financing Sources	-	300,000	300,000	0.00%	
Total	-	300,000	300,000	0.00%	0.28%
Water Fund					
Operating Revenues	576,057	569,000	565,500	-0.62%	
Interest	2,201	2,000	2,000	0.00%	
Sale of Fixed Assets	1,163	-	-	0.00%	
Other Financing Sources	324,000	362,500	390,500	7.72%	
Total	903,422	933,500	958,000	2.62%	0.90%
Total All Funds	\$116,700,121	\$113,511,067	\$106,344,765	-6.31%	100.00%

Fiscal Year 2017 Governmental Expenditures By Service Area



Notes

- The graph illustrates all County funds except Rescue Districts, Fire Districts, Water Tax District, Salter Path Tax District, Occupancy Tax and Enterprise Fund.
- Education includes operating expenditures and all capital expenditures
- Public safety includes Emergency Telephone System Fund.

Expenditure Summary By Fund

General Fund	87,106,285
Emergency Telephone System Fund	556,000
Water Tax Fund	356,500
Salter Path Special Tax Fund	8,500
Rescue Districts Fund	2,761,825
Fire Districts Fund	4,943,665
Occupancy Tax Fund	6,712,500
Capital Improvements Fund	988,490
Facilities/Debt Reserve Capital Fund	300,000
School Special Projects Fund	1,653,000
Water Fund	958,000
Total	106,344,765

Expenditures Summary By Service Area, All Funds

The adopted expenditures for fiscal year 2017 total \$106,344,765 a 1.69% decrease from fiscal year 2016 amended budget on March 31, 2016.

Individual department expenditure comparisons for the fiscal years 2015-2017 begin on page 65. Previous pages illustrate the County's financial statements from 2013 to the present. The second group of tables illustrates fewer years, but provides the percentage changes for each department in a comprehensive format. The percent change column indicates the percentage change in expenditures from FY 2016 to FY 2017. Below are brief descriptions of each service area, along with highlights of expenditures.

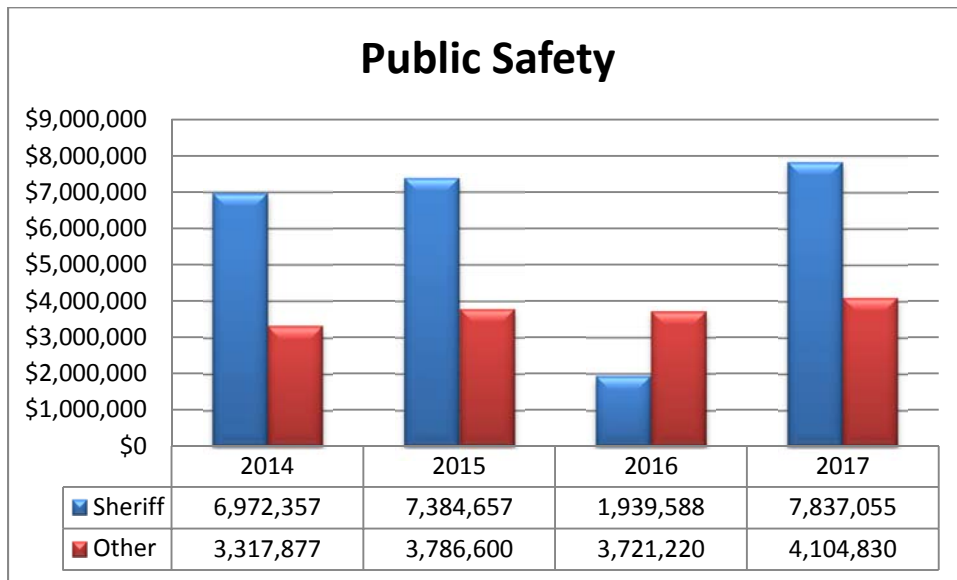
General Government

This service area, which accounts for \$7,675,490 or 8.81% of total expenditures, provides the administrative support of county government, as well as physical plant operations. Its responsibilities relate to the general operation of the county, and funding is provided primarily by tax revenue. The funding level for this service area decrease is 5.86% from FY 2016. Public Building's 31.99% decrease, totaling \$622,465, is not due to a cut in the department's FY 17 funding but due to a land purchase in FY 16. Elections' 15.51% decrease, totaling 89,355, is due to the fact that there will be fewer elections in FY17.

Public Safety

This area consists of departments that provide law enforcement and other services to protect lives and property of the residents of Carteret County. Also, emergency management services, emergency communications and rape crisis are in this area. Public safety accounts for 11.23% of total expenditures or \$11,941,885. The funding level for this service area is an increase of 4.52% from FY 2016. Effective October 1, 2015, the NG General Assembly ratified two bills which resulted in a 100% increase in medical examiner fees and a 40% increase in autopsy fees. These changes make up the 7.81% increase in Medical Examiner. Rape Crisis, 19.21%, increase is due to a new grant funded position, Bilingual Advocate.

The Sheriff Department is the largest division accounting for 65.62% of the expenditures in public safety. Below is a comparison of the Sheriff Department and the other areas for a four-year period. Fiscal years 2014 and 2015 are actual expenditures, fiscal year 2016 is estimated, and 2017 is adopted.



Transportation

This area consists of three departments, the Airport Authority, Harbor Authority, and Carteret County Area Transportation (CCATS). The County provides funding for each area operations. The funding for transportation is \$1,172,290, a 13.06% decrease from last fiscal year. The Harbor's decrease of 70.59% is due to a land purchase in FY16 and the 14.08% decrease in CCATS is due to not replacing as many vehicles in FY 17.

Environmental Protection

Environmental quality and safety is provided by the programs in this service area, which consists of waste collections, forest fire control, and public works. This area of expenditures is \$3,698,145 or 3.48% of total expenditures. The County's landfill closed in October 1993, and the County contracts with a private carrier for waste disposal. Overall environmental protection increased by 1.36% from fiscal year 2016. This increase is due to the skyrocketing costs of recycling electronics.

Economic and Physical Development

The programs in this service area provide for the orderly planning of growth and development in Carteret County. This area consists of beach nourishment, planning, general services, and cooperative extension. Funding of this service area equals 2.08% of expenditures or \$2,215,605 and decreased 21.83% from FY 2016. Planning's 31.07% decrease is due to the reduction of grant funding for a Joint Land Use study. The majority of the study was completed in FY 16. The reallocation of staff out of General Services accounts for its 30.92% reduction.

Human Services

Human services include the programs that contribute to the individual needs of citizens in the area for health, veteran's benefits, aging department activities, and social services. This is the second largest area of expenditures, \$17,724,795 or 16.67% of total expenditures.

The Department of Social Services is the largest component of human services, accounting for 67.98% of expenditures in Human Services. The second largest component is health services; largely supported by state and federal funds, many of these programs are mandated by the state and federal government. There is a 0.85% decrease in this area from the prior year. The decrease is due to Environmental Health replacing vehicles and other equipment in FY 16 that is not needed in FY 17.

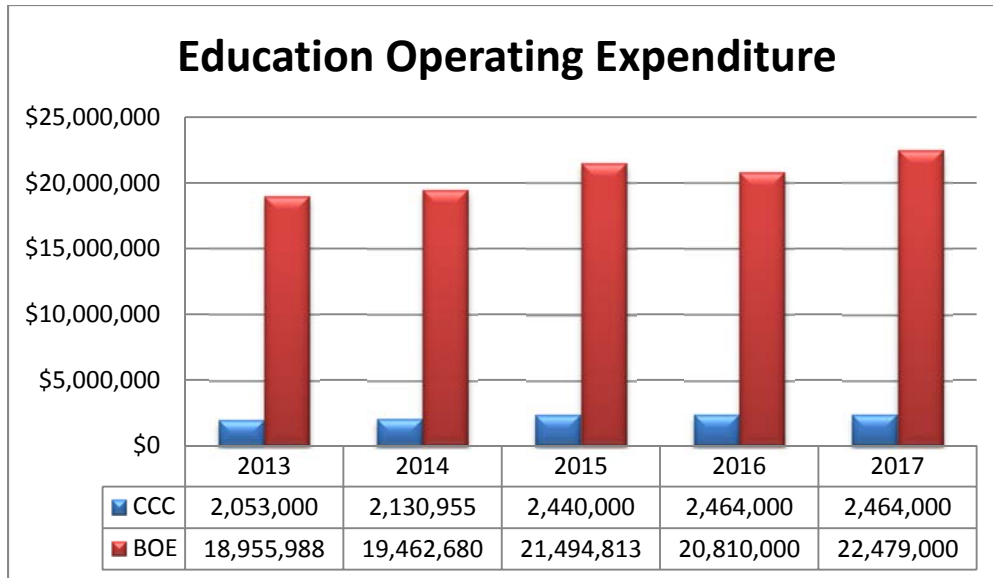
The County receives Medicaid funding that is shared in the custody of the Health department for use in specific Health programs. Over the years, these escrows have accumulated in excess of a million dollars. The County will continue using a portion of the escrows in FY 2017 to reduce local spending.

Education

The largest service area in expenditures is education. This area includes Carteret County Schools and Carteret Community College. Operating expenditures are accounted for in the general fund, capital outlay and improvements are accounted for in the schools capital improvement fund. All debt service is accounted for in the debt service department in the general fund. Education operating, and capital outlay expenditures account for \$25,168,000 or 23.67% of the County's total budget. The school's operating expenditures are \$22,479,000, a 7.99% increase from amended FY 2016. Capital outlay is \$1,653,000, a \$750,000 decrease from FY 2016 adopted capital. Adopted FY 2016 capital is used as the benchmark for comparison because any previous year unspent capital funds are re-appropriated annually. Therefore, amended capital funding comparisons are distorted and misleading. The County's School Capital Fund represents the County's pay as you go capital and does not include financed projects.

The Community College's operating and capital budget are flat from amended FY 2016. The adopted budget funds year two of three of the commitment that the Board of Commissioners made for the hospitality culinary building project. The adopted operating is \$2,464,000 and capital is \$225,000.

The estimated daily membership for county schools in fiscal year 2017 is 8,391 students, as compared to 8,369 last year. The adopted budget funds current expense per student at \$2,679 compared to \$2,486 in FY 2016. Debt service for the schools is reflected in the debt service department, which totals \$7,134,795. The Community College total debt is \$679,500. Below is a graph for operating expenditures for Carteret County Board of Education and Carteret Community College for the last five fiscal years. Fiscal years 2013, 2014 and 2015 are actual expenditures, fiscal year 2016 is estimated, and 2017 is adopted.



Cultural and Recreation

This area consists of the county libraries, the parks and recreation programs and facilities, senior center, and the civic center. This area represents \$3,553,415 or 3.34% of the County's budget. The funding level for this service area decreased 2.56% due to maintenance and repair work at the civic center in FY 16 that is not needed in FY 17.

Other Programs

This area includes many programs that are not related to any particular department or service area. Programs in this service include non-departmental and contributions to other funds. In addition, some of the expenditures in this area are transferred to other programs throughout the year (e.g. vehicle contingency, unemployment contingency, fuel contingency, education contingency, and insurance). The amount funded in this area is \$5,803,310 with \$2,800,310 for contingencies, and contingent projects and \$3,003,000 for transfers to other funds.

Other Funds

Emergency Telephone System Fund

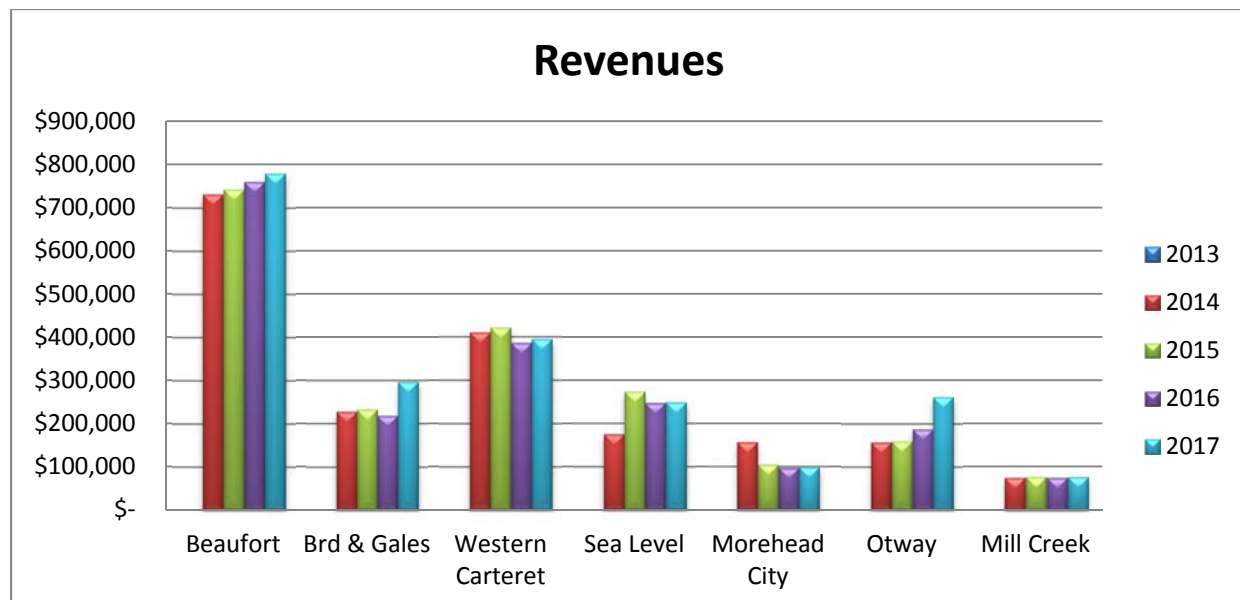
This fund is a special revenue fund that accounts for a special tax assessed to taxpayers in order to provide the 911 services. The fund total is \$556,000. In FY 2008, the state capped the 911 telephone surcharge rate at 70 cents per telephone line. In addition, the telephone service providers no longer remit the surcharges to the counties, these funds are now remitted to the state, and the state in turn distributes the surcharges to the County. Expenditures decreased 45.98% from FY 2016. The decrease is due to equipment upgrades in FY 2016 that are not needed in FY 2017.

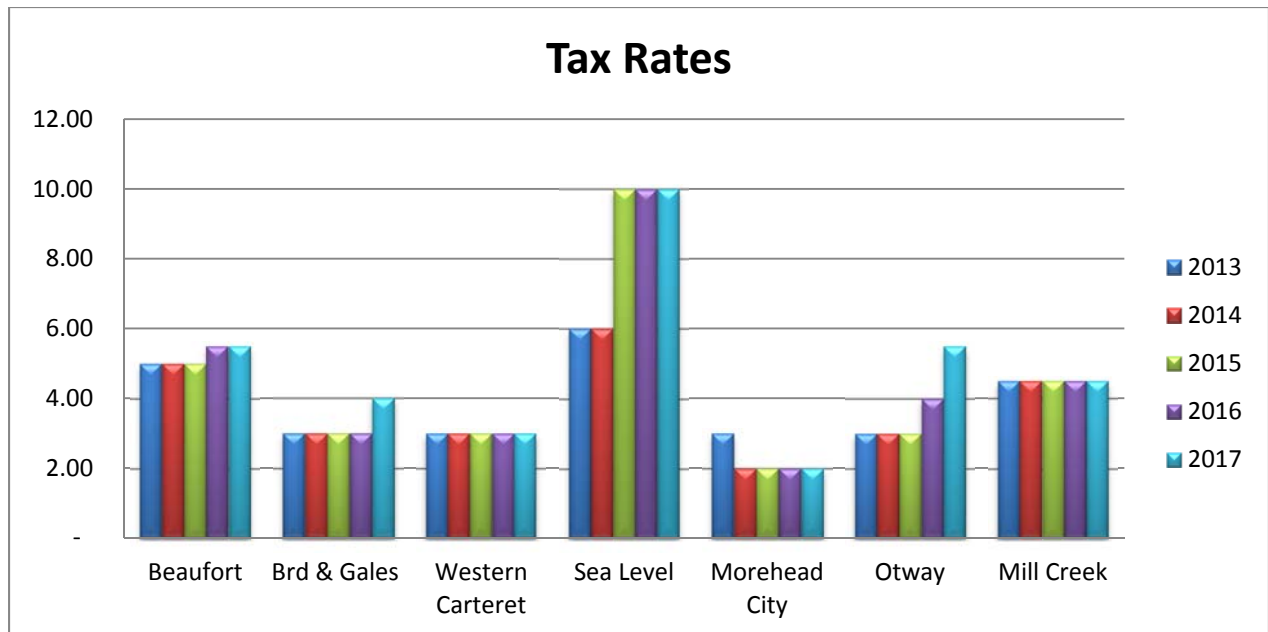
Fire Tax Districts Fund

This special revenue fund accounts for the special fire tax assessed on rural areas of the County and is distributed to those districts. The funding for fire districts is \$4,943,665.

Rescue Tax Districts Fund

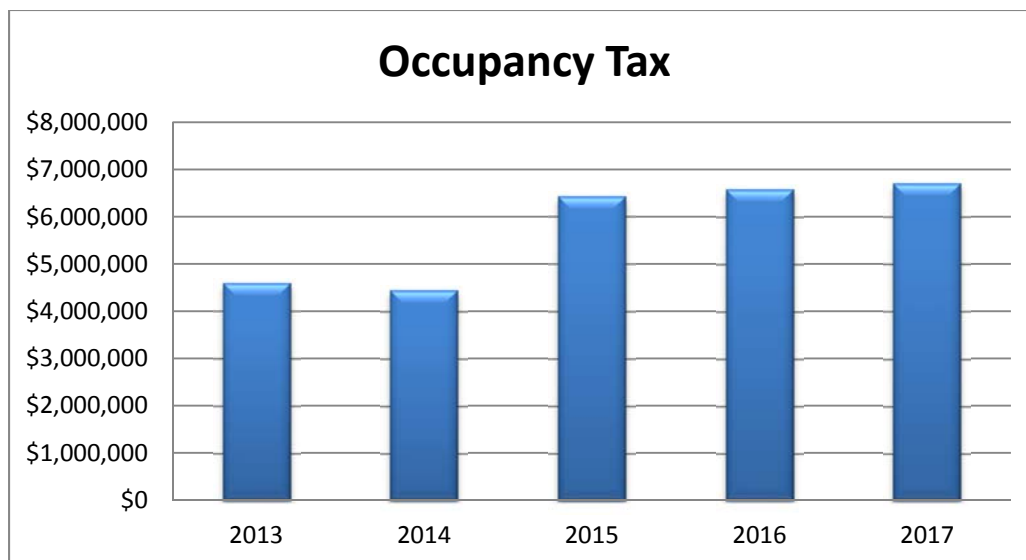
This special revenue fund accounts for special rescue tax assessed on rural areas of the county and is distributed to those districts. The County does not have a standard of care throughout the county for the level of rescue service provided. Some districts and towns have employed paramedics, while other districts maintain volunteers that are not paramedic level. The funding for rescue districts is \$2,761,825. Below are two graphs, the first is ad valorem tax revenue and the second is tax rate comparisons for the districts for five years. Fiscal years 2013 through 2015 are actual revenues and tax rates; 2016 is estimated revenue and adopted tax rates, and 2017 is adopted revenues and rates by the districts.





Occupancy Tax

This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to Tourism Development Authority and the County general fund for beach nourishment. The funds are used to promote tourism and beach nourishment. On January 1, 2014, the rate increased from five percent to six percent. The distribution of revenues is governed by NC House Bill 698. In accordance with the House Bill, Tourism Development Authority distributions are 50% of net collections and the general fund transfer for beach nourishment is 50% of net collections. The funding for occupancy tax is \$6,712,500. Below is a graph demonstrating occupancy tax revenues. Fiscal years 2013, 2014, and 2015 are actual revenues, fiscal year 2016 is estimated, and 2017 is adopted.



Salter Path Tax District Fund

This special revenue fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The Salter Path community is an unincorporated area that lies in the middle of the Town of Indian Beach. The adopted budget does not include a rate increase. The special tax rate is 5.5 cents. The funding for the Salter Path tax district is \$8,500.

Water Tax District Fund

This special revenue fund was established in June 2010. Its purpose is to levy a special district tax on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. The funding for the water district is \$356,500. The adopted special tax rate is 5.5 cents.

School Special Projects Fund

This fund is used to account for all pay as you go school capital improvements. The type of improvements here are safety and accessibility renovations, painting, technology, Category I, Category II (equipment), and Category III (vehicles). These projects are in the School's Capital Improvements Plan (CIP). The County is funding \$1,653,000 of improvements, a \$750,000 decrease from FY 2016 adopted capital.

Capital Improvements Fund

This fund is used to account for the funding and construction of capital projects. The County's CIP (Capital Improvements Plan) identifies several capital projects for this fiscal year. The adopted budget funds \$988,490 in projects. The adopted budget includes \$83,490 for pictometry mapping of the County and \$300,000 for elections equipment. The County will continue its partnerships with other municipalities and funds \$200,000 for the Atlantic Beach park expansion project, \$125,000 for the Cape Carteret walking trails project, and \$280,000 for an addition at the Western Library.

Facilities / Debt Reserve Capital Fund

This fund was established to accumulate funds for debt service associated with the County's Capital Improvements Program (CIP) projects approved by the Board of Commissioners. The adopted budget funds \$300,000.

Enterprise Fund

Water Fund

This fund accounts for the operations of the County's water system. This fund is the County's only enterprise fund. The funding for the water system has a 2.62% increase for FY 2017, totaling \$958,000. The current customer base is approximately 1,130 customers. The County understands the importance of an increased customer base and will continue efforts to add potential new customers. The County also understands the current system's infrastructure is aging. It is important that funding start to be accumulated for preventative maintenance and repair of the main water lines. The adopted budget does not include a rate increase.

Summary of Expenditures, By Service Areas
All Funds

	Actual FY15	Amended FY16	Adopted FY17	Percent Change FY 16 to FY17	Percent of Total
General Fund					
General Government					
Governing Body	\$253,827	\$300,310	\$303,725	1.14%	
Administration	300,584	367,740	408,105	10.98%	
Information Systems	1,543,379	1,675,165	1,750,405	4.49%	
Finance	616,556	636,170	644,580	1.32%	
Human Resources	359,956	375,190	392,435	4.60%	
Tax	1,252,379	1,249,525	1,337,415	7.03%	
Tax Revaluation	256,562	243,050	237,555	-2.26%	
Legal	50,327	70,000	70,000	0.00%	
Court Facilities	53,289	63,785	77,700	21.82%	
Elections	395,348	576,225	486,870	-15.51%	
Register of Deeds	439,862	650,360	643,085	-1.12%	
Public Buildings	1,167,019	1,946,080	1,323,615	-31.99%	
Total	6,689,088	8,153,600	7,675,490	-5.86%	7.22%
Public Safety					
Sheriff - Criminal Division	4,067,412	4,232,152	4,259,650	0.65%	
Sheriff - Civil Division	235,484	232,915	223,545	-4.02%	
Sheriff - Bailiff Division	337,239	396,790	388,505	-2.09%	
Sheriff - Jail Division	2,744,522	2,621,667	2,965,355	13.11%	
Emergency Management	330,520	321,210	327,190	1.86%	
Paramedic Services	899,405	977,955	964,605	-1.37%	
Rape Crisis	233,353	233,920	278,855	19.21%	
Fire Marshal	146,111	128,895	127,890	-0.78%	
Consolidated Communications	1,536,204	1,637,400	1,749,915	6.87%	
Medical Examiner	49,850	64,000	69,000	7.81%	
Animal Control	591,157	578,720	587,375	1.50%	
Total	11,171,257	11,425,624	11,941,885	4.52%	11.23%
Transportation					
Airport	461,385	83,955	133,955	59.56%	
Harbors	17,078	85,000	25,000	-70.59%	
CCATS	817,481	1,179,420	1,013,335	-14.08%	
Total	1,295,944	1,348,375	1,172,290	-13.06%	1.10%
Environmental Protection					
Forest Fire Control	109,831	134,925	134,925	0.00%	
Waste Collections	2,581,193	2,748,525	2,810,000	2.24%	
Public Works	704,415	764,975	753,220	-1.54%	
Total	3,395,439	3,648,425	3,698,145	1.36%	3.48%

	Actual FY15	Amended FY16	Adopted FY17	Percent Change FY 16 to FY17	Percent of Total
Economic & Physical Development					
Economic & Physical Development	776,923	200,000	100,000	-50.00%	
Beach Nourishment	453,802	1,050,065	947,475	-9.77%	
Planning and Development	870,977	1,189,625	820,030	-31.07%	
General Services	22,184	137,155	94,745	-30.92%	
Cooperative Extension	250,245	257,615	253,355	-1.65%	
Total	2,374,132	2,834,460	2,215,605	-21.83%	2.08%
Human Services					
Health Services	2,571,240	3,053,213	3,112,015	1.93%	
Environmental Health	1,120,790	1,192,437	1,065,885	-10.61%	
Aging Programs	386,491	448,470	463,355	3.32%	
Social Services	10,731,946	12,153,389	12,049,940	-0.85%	
Other Health & Human Services	527,463	662,490	679,415	2.55%	
Veterans	301,941	352,930	354,185	0.36%	
Total	15,639,871	17,862,929	17,724,795	-0.77%	16.67%
Education					
Schools Current Expense	21,494,813	20,816,000	22,479,000	7.99%	
Community College Current	2,440,000	2,464,000	2,464,000	0.00%	
Community College Capital	239,168	276,213	225,000	-18.54%	
Total	24,173,981	23,556,213	25,168,000	6.84%	23.67%
Cultural & Recreational					
Senior Center	202,122	238,405	240,070	0.70%	
Library	1,236,743	1,276,310	1,280,725	0.35%	
Parks & Recreation Programs	754,138	800,205	800,515	0.04%	
Parks Maintenance	612,356	773,840	755,595	-2.36%	
Civic Center	384,785	558,185	476,510	-14.63%	
Total	3,190,144	3,646,945	3,553,415	-2.56%	3.34%
Debt Service					
Principal	17,445,377	6,505,550	6,558,400	0.81%	
Interest	3,007,819	1,724,000	1,594,950	-7.49%	
Total	20,453,196	8,229,550	8,153,350	-0.93%	7.67%
Non Departmental					
Transfers to Other Funds	5,475,000	3,567,526	3,003,000	-15.82%	
Non Departmental	-	5,194,549	2,800,310	-46.09%	
Total	5,475,000	8,762,075	5,803,310	-33.77%	5.46%
Total General Fund	93,858,052	89,468,196	87,106,285	-2.64%	81.91%

	Actual FY15	Amended FY16	Adopted FY17	Percent Change FY 16 to FY17	Percent of Total
Other Funds					
Emergency Telephone System Fund	361,512	1,029,256	556,000	-45.98%	0.52%
Rescue Squads Tax Fund	2,645,590	2,659,890	2,761,825	3.83%	2.60%
Fire Districts Tax Fund	4,550,320	4,358,555	4,943,665	13.42%	4.65%
Occupancy Tax Fund	6,427,084	7,152,500	6,712,500	-6.15%	6.31%
Salter Path Tax District Fund	2	8,000	8,500	6.25%	0.01%
Water Tax District Fund	325,265	332,000	356,500	7.38%	0.34%
Schools Special Projects Fund	3,292,669	4,412,300	1,653,000	-62.54%	1.55%
Capital Improvements Fund	246,107	2,856,870	988,490	-65.40%	0.93%
Facilities/Debt Reserve Capital Fund	-	300,000	300,000	0.00%	0.28%
Water Fund	983,971	933,500	958,000	2.62%	0.90%
Total All Funds	\$112,690,571	\$113,511,067	\$106,344,765	-6.31%	100%

Fund Balance

Fund balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions. North Carolina statutes state a portion of fund balance is not available for appropriation in the following fiscal year. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the County's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.

As stated above, not all fund balance is available for appropriation. State statute defines the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balances may also be reserved for specific purposes, such as in special revenue funds where fund balance is for a designated purpose. In the Fund Balance Reserve Policy, included in this report on page 209, the County felt comfortable with general fund balance 15% of expenditures.

On June 30, 2015, audited general fund unassigned fund balance was \$30.64 million or 40.19% of general fund expenditures, compared to \$30.09 million or 42.34% of fiscal year 2014 expenditures. The percentage decrease was due to an increase in FY15 expenditures. Fiscal years 2016 and 2017 estimated unassigned general fund balance is \$28.03 million or 37.50% of expenditures. The decrease is \$2.61 million from the FY15 audited unassigned balance. The decrease is due to a combination of factors. In regards to operations, current year FY16 revenues are projected to exceed projected operating expenditures, and the unassigned fund balance decrease is due to the County utilizing reserves for capital needs.

Current and future expenditures effecting fund balance:

As discussed throughout this document, the County Commission contracted a facilities master plan to assess all county buildings. This study included but was not limited to assessing the building structure, current space needs/deficit, and future facility needs. The study illustrated approximately \$79 million of total building needs over a 10 – 15 year time frame. In addition, the County's financial advisors prepared a debt affordability study that assessed the County's financial position as well as provided a path for funding the facilities master plan if the Commission chooses to implement all or a portion of the plan. As a result, the Commission established and began funding a Facilities/Debt Reserve Fund.

In addition to the above, the County along with its financial advisors have considered a healthy balance of pay as you go for capital needs and long term financing. Over the last year, and in the recommended budget, the County is utilizing reserves for capital needs. The County has used reserves to purchase land for building expansion needs, to construct the General Services Facility, the Community College construction project, as well as park improvements and Public School capital need. The construction, building improvements, potential debt service, and future operations of county facilities may impact fund balance levels. However, the Board of Commissioners continues its commitment to maintaining a healthy fund balance for a county our size and bond rating, and meeting the capital needs.

Other Funds:

Fund balance is appropriated in two nonmajor funds that exceeds 10 percent change in the estimated June 30, 2016 fund balance calculation: County Capital Improvement Fund and Special Revenue Fire Taxing District Fund. The Capital Improvement Fund appropriates \$554,000 for capital improvements. Most of these improvements are for county park projects. These funds have accumulated over the years and are designated for specific projects in the capital fund. The Fire Taxing District Fund appropriates \$518,595 restricted funds for a district's capital needs.

Fund	Estimated Fund Balance 06/30/16	Projected Revenues	Transfers In	Transfers Out	Projected Expenditures	Projected Fund Balance 06/30/17	Projected Change in Fund Balance	Projected Percent Change in Fund Balance
Major Fund								
General	53,671,649	79,936,485	3,394,800	3,003,000	84,103,285	49,896,649	(3,775,000)	-7.03%
Non-Major Funds								
Emergency Telephone System	675,007	556,000	-	-	556,000	675,007	-	0.00%
Fire District	1,592,291	4,425,070	-	-	4,943,665	1,073,696	(518,595)	-32.57%
Rescue Districts	839,627	2,721,315	-	-	2,761,825	799,117	(40,510)	-4.82%
Occupancy Tax	88,879	6,712,500	-	3,394,800	3,317,700	88,879	-	0.00%
Water Tax District	194,572	356,500	-	355,000	1,500	194,572	-	0.00%
Salter Path District	54,046	8,500	-	-	8,500	54,046	-	0.00%
School Special Projects	399,413	-	1,653,000	-	1,653,000	399,413	-	0.00%
Capital Reserve	736,594	-	-	-	-	736,594	-	0.00%
Facilities/Debt Reserve Capital Fund	300,000	-	300,000	-	300,000	300,000	-	0.00%
County Capital Improvement	1,382,988	134,490	300,000	125,000	863,490	828,988	(554,000)	-40.06%
Water Fund	832,267	567,500	355,000	-	958,000	796,767	(35,500)	-4.27%

Fund Transfers

The County transfers funds to other funds for various purposes. Below is a schedule of fund transfers.

Transfer to Fund

Transfer From Fund	General	School Projects	Facilities/Debt Reserve Capital Fund	County Capital Improvement	Water	Community College Construction Project Fund
General	-	1,653,000	300,000	300,000	-	750,000
Occupancy	3,394,800	-	-	-	-	-
Facilities/Debt Reserve Capital Fund	-	-	-	-	-	-
Water Tax District	-	-	-	-	355,000	-
Total	3,394,800	1,653,000	300,000	300,000	355,000	750,000

Note: The community college construction project fund is not an annual fund, and is not subtracted from below.

Transfers between annually budgeted funds balance in this document.

Total Budget - All Funds	\$106,344,765
Less Interfund Transfers	(6,002,800)
Net Budget	<u>\$100,341,965</u>

Debt Service

The County issues debt for major capital projects. The County utilizes general obligation debt, certificates of participation, and installment financing arrangements. General obligation bonds require voter approval whereas; certificates of participation and installment financing do not. General obligation debt is secured by the taxing authority of the County, and certificates of participation and installment financing are secured by the asset being financed. The County has excellent bond ratings, and the County's general obligation bond ratings are as follows: Moody's Investor Service Aa1, Fitch Investors Service AA+, and Standard & Poor's AA+. In fiscal year 2005, the County adopted formal debt policies as a part of the County's overall fiscal policies. These policies are found on pages 207-220.

On July 1, 2016, the County's governmental debt obligations are \$46,563,797. The County continues to make debt payments on prior year projects such as public school buildings and the community college buildings. As illustrated in the table below, the County's priority has been to improve our education facilities, and 95.84% of our debt service budget is for education. In addition to education, the County continues to make debt service payments for, County office space improvements, and the Beaufort Library expansion. Debt service is 9.54% of the County's general fund budget.

In the Spring of 2015, the County's Facilities Master Plan was presented to the Board of Commissioners. This plan provided an assessment of building conditions, space limitations, and space needs for a 25-30 year strategic vision, as well aiding the County in budgeting, scheduling, and administering major building renovation and new construction capital projects. If the plan is implemented in its entirety over the recommended 10 to 15 years, the projected cost is approximately \$79 million. In addition to the facilities master plan, the County utilized its financial advisors to assist County staff to develop a debt affordability study. Currently, the Board of Commissioners is evaluating the facilities master plan. Current discussion is focusing on the need of a consolidated health and human services building. However, the Board has not decided to move forward with this project. This project has an estimated cost of approximately \$20 million. The County does not anticipate issuing debt in FY17. Even if the Board votes to construct this building, debt will not be issued in this 2017 fiscal year.

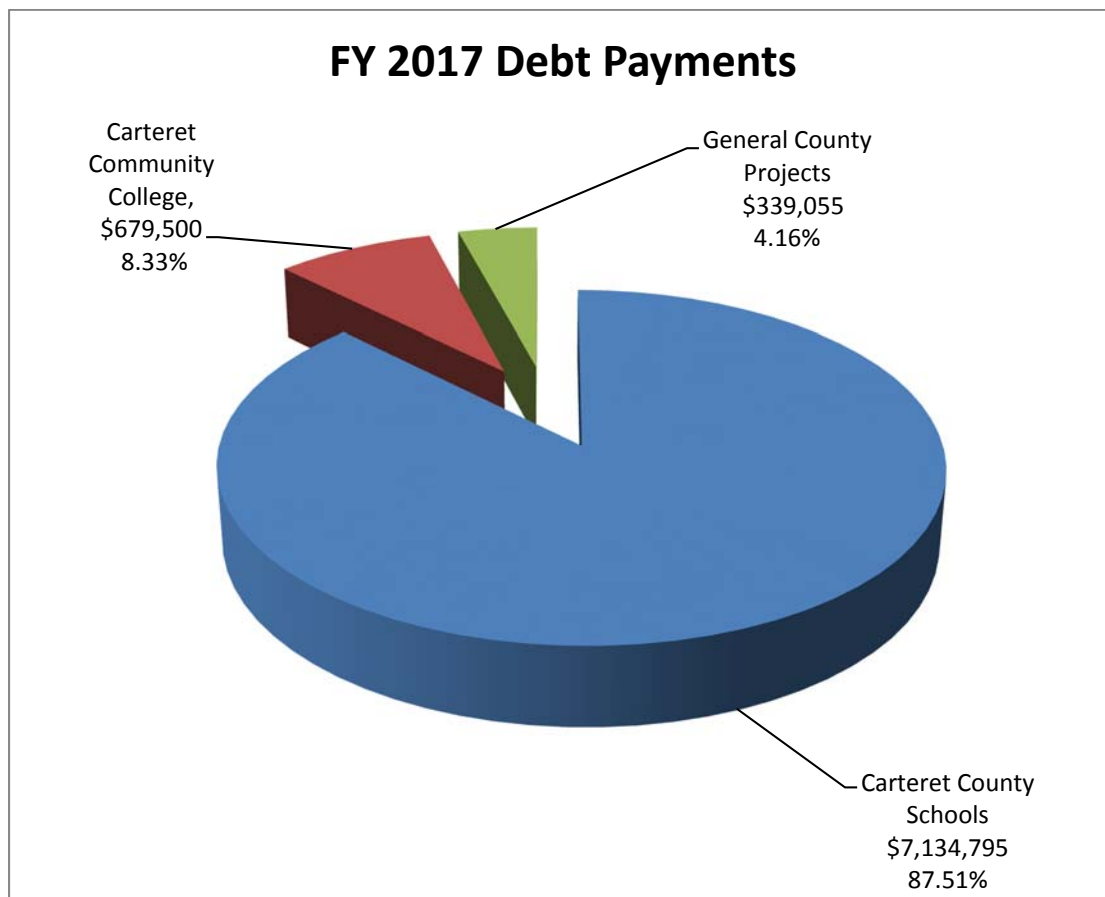
The County continues to make debt payments on its water utility debt that is \$1,617,224 outstanding. In FY 09, the Board approved \$3.47 million construction improvements to the County's water system. This project was a combination of \$2.185 million grant funds from USDA and the NC Rural Center, \$236,000 local funding and \$1.046 million USDA loan. The County does not have plans for issuing future water debt.

The County's legal debt margin is estimated \$1,140,049,440 on June 30, 2016. Under state statutes, the County's general obligation bonded debt issuances are subject to a legal limitation of 8 percent of total assessed valuation less current debt. Below is the County's estimated debt margin on June 30, 2016.

Assessed Value	\$14,673,368,000
Debt Limit (8%)	1,173,869,440
Amount of General Obligation & Bonded Debt	<u>33,820,000</u>
Legal Debt Margin	<u>\$1,140,049,440</u>

The 2017 budget for general fund debt service payments total \$8,153,350.

Agency	Amount
Carteret County Schools	\$7,134,795
Carteret Community College	679,500
General County Projects	<u>339,055</u>
Total FY 2017 Debt Service	<u>\$8,153,350</u>



The following table illustrates all County debt through maturity. Specific charts and graphs for debt ratios per capita, etc. are located in the appendix.

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 16-17	FY 17-18
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$595,000 84,500	\$790,000 60,700
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	1,410,000 50,760	- -
2015 School GO Bonds	11/3/15	2026	2.61	P I	230,000 185,438	230,000 173,938
2007 School GO Bonds	4/27/07	2017	4.11	P I	700,000 25,375	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	1,305,000 584,400	1,290,000 532,200
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	455,000 91,950	445,000 78,300
2015 School Refunding 2007 GO Bonds	3/12/15	N/A	2.13	P I	170,000 257,411	1,375,000 253,790
Total GO Debt & COPS				P I	4,865,000 1,279,834	4,130,000 1,098,928
Installment Financing						
State of NC Eastern Region	2014	N/A	0.00	P I	115,385 -	115,385 -
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	111,334	111,334
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	120,000	120,000
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	900,000 118,034	885,000 85,724
Qualified Zone Academy Bonds	9/8/10	N/A	5.22	P I	307,692 128,492	307,692 112,431
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	137,822 46,405	137,822 39,775
Total Installment Financing				P I	1,692,233 292,931	1,677,233 237,930
Total Governmental Debt Service				P I	6,557,233 1,572,765	5,807,233 1,336,858
Utility Fund Debt						
NC Clean Water Fund	5/1/04	N/A	5.75	P I	31,032 12,490	31,032 10,706
NC Water Revolving Loan	6/1/06	N/A	2.025	P I	140,000 30,870	140,000 27,783
USDA				P I	17,000 27,885	17,000 27,418
Total Utility Debt				P I	188,032 71,245	188,032 65,907

FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
\$775,000	\$165,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
37,750	8,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000	230,000
162,438	150,938	139,438	127,938	116,438	104,938	93,438	81,938	71,588	62,388
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,275,000	1,260,000	1,265,000	1,270,000	1,275,000	1,285,000	1,285,000	1,190,000	-	-
480,600	429,600	366,600	303,350	239,850	176,100	111,850	47,600	-	-
440,000	435,000	430,000	425,000	-	-	-	-	-	-
64,950	47,350	29,950	12,750	-	-	-	-	-	-
1,345,000	1,310,000	1,290,000	1,270,000	1,250,000	1,230,000	1,205,000	1,185,000	455,000	-
224,502	195,854	167,951	140,474	113,423	86,798	60,599	34,932	9,692	-
4,065,000	3,400,000	3,215,000	3,195,000	2,755,000	2,745,000	2,720,000	2,605,000	685,000	230,000
970,240	831,992	703,939	584,512	469,711	367,836	265,887	164,470	81,280	62,388
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
115,385	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
111,334	111,334	111,334	111,324	-	-	-	-	-	-
120,000	120,000	120,000	125,000	125,000	121,354	-	-	-	-
777,860	710,000	-	-	-	-	-	-	-	-
53,963	25,489	-	-	-	-	-	-	-	-
307,692	307,692	307,692	307,692	307,692	307,696	-	-	-	-
96,369	80,308	64,246	48,185	32,123	16,062	-	-	-	-
137,822	137,822	137,822	137,822	137,818	-	-	-	-	-
33,146	26,517	19,888	13,258	6,629	-	-	-	-	-
1,570,093	1,386,848	676,848	681,838	570,510	429,050	-	-	-	-
183,478	132,314	84,134	61,443	38,752	16,062	-	-	-	-
5,635,093	4,786,848	3,891,848	3,876,838	3,325,510	3,174,050	2,720,000	2,605,000	685,000	230,000
1,153,718	964,306	788,073	645,955	508,463	383,898	265,887	164,470	81,280	62,388
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
31,032	31,032	31,032	31,032	31,032	-	-	-	-	-
8,922	7,138	5,353	3,569	1,784	-	-	-	-	-
140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	-	-
24,696	21,609	18,522	15,435	12,348	9,261	6,174	3,087	-	-
18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	23,000
26,950	26,455	25,960	25,438	24,915	24,365	23,815	23,235	22,660	22,055
189,032	189,032	190,032	190,032	191,032	160,000	161,000	161,000	22,000	23,000
60,568	55,202	49,835	44,442	39,047	33,626	29,989	26,322	22,660	22,055

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 28-29	FY 29-30	FY 30-31	FY 31-32
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	- -	- -	- -	- -
2015 School GO Bonds	11/3/15	2026	2.61	P I	230,000 53,188	230,000 45,188	230,000 38,238	230,000 31,338
2007 School GO Bonds	4/27/07	2017	4.11	P I	- -	- -	- -	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
Total GO Debt & COPS				P I	- -	- -	- -	- -
Installment Financing								
State of NC Eastern Region	2014	N/A	0.00	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
Total Installment Financing				P I	- -	- -	- -	- -
Total Governmental Debt Service				P I	- -	- -	- -	- -
Utility Fund Debt								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	23,000 21,423	24,000 20,790	25,000 20,130	25,000 19,443
Total Utility Debt				P I	23,000 21,423	24,000 20,790	25,000 20,130	25,000 19,443

[illegible]

General Obligation Debt	Issue Date	Call Date	Interest Rate	Principal Interest	FY 42-43	FY 43-44	FY 44-45	FY 45-46
2002 Refunded Carteret Community College	7/19/11	N/A	2.07	P I	\$- -	\$- -	\$- -	\$- -
2004 Refunding of 1995 & 1996 GO Bonds	3/2/04	N/A	2.99	P I	- -	- -	- -	- -
2015 School GO Bonds	11/3/15	2026	2.61	P I	- -	- -	- -	- -
2007 School GO Bonds	4/27/07	2017	4.11	P I	- -	- -	- -	- -
2013 Refunding of 2006 GO Bonds	4/25/13	N/A	2.07	P I	- -	- -	- -	- -
2011 Refunding of 2002 COPS	10/6/11	N/A	2.51	P I	- -	- -	- -	- -
2015 School Refunding	3/12/15	N/A	2.13	P	-	-	-	-
Total GO Debt & COPS				P I	- -	- -	- -	- -
Installment Financing								
State of NC Eastern Region	2014	N/A	0.00	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	6/28/05	N/A	0.00	P	-	-	-	-
Qualified Zone Academy Bonds	9/26/08	N/A	0.00	P	-	-	-	-
2000 COPS Refunding / Beaufort Square Project	5/21/09	N/A	3.59	P I	- -	- -	- -	- -
Qualified Zone Academy Bonds	9/8/2010	N/A	5.22	P I	- -	- -	- -	- -
Qualified School Construction Bond	9/8/10	N/A	4.81	P I	- -	- -	- -	- -
Total Installment Financing				P I	- -	- -	- -	- -
Total Governmental Debt Service				P I	- -	- -	- -	- -
Utility Fund Debt								
NC Clean Water Fund	5/1/2004	N/A	5.75	P I	- -	- -	- -	- -
NC Water Revolving Loan	6/1/2006	N/A	2.025	P I	- -	- -	- -	- -
USDA				P I	34,000 10,670	35,000 9,735	36,000 8,773	37,000 7,783
Total Utility Debt				P I	34,000 10,670	35,000 9,735	36,000 8,773	37,000 7,783

FY 46-47	FY 47-48	FY 48-49	FY 49-50	FY 50-51	FY 51-52	Total All Years
\$-	\$-	\$-	\$-	\$-	\$-	\$3,535,000
-	-	-	-	-	-	414,500
-	-	-	-	-	-	4,210,000
-	-	-	-	-	-	307,480
-	-	-	-	-	-	4,600,000
-	-	-	-	-	-	1,695,016
-	-	-	-	-	-	2,100,000
-	-	-	-	-	-	641,275
-	-	-	-	-	-	12,700,000
-	-	-	-	-	-	4,440,950
-	-	-	-	-	-	3,560,000
-	-	-	-	-	-	536,950
-	-	-	-	-	-	12,250,000
-	-	-	-	-	-	1,806,351
-	-	-	-	-	-	30,705,000
-	-	-	-	-	-	16,295,221
-	-	-	-	-	-	346,155
-	-	-	-	-	-	-
-	-	-	-	-	-	890,662
-	-	-	-	-	-	1,206,354
-	-	-	-	-	-	5,117,860
-	-	-	-	-	-	624,260
-	-	-	-	-	-	3,076,924
-	-	-	-	-	-	883,385
-	-	-	-	-	-	1,240,394
-	-	-	-	-	-	298,315
-	-	-	-	-	-	11,878,349
-	-	-	-	-	-	1,805,960
-	-	-	-	-	-	54,113,349
-	-	-	-	-	-	11,496,934
-	-	-	-	-	-	279,288
-	-	-	-	-	-	80,296
-	-	-	-	-	-	1,680,000
-	-	-	-	-	-	240,786
38,000	39,000	40,000	42,000	43,000	44,000	1,046,000
6,765	5,720	4,648	3,548	2,393	1,210	654,202
38,000	39,000	40,000	42,000	43,000	44,000	3,005,288
6,765	5,720	4,648	3,548	2,393	1,210	975,284

Authorized Full-Time Positions

Department	FY 2015 Actual	FY 2016 Adopted Budget	FY 2016 Adjustments	FY 2017 Base Budget	FY 2017 Additions / Adjustments	FY 2017 Adopted Budget
General Fund						
County Manager	1.00	1.00	-	1.00	-	1.00
Clerk to the Board	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	-	0.50	-	0.50	-	0.50
Administrative Assistant	1.00	0.50	-	0.50	0.50	1.00
Administration	3.00	3.00	-	3.00	0.50	3.50
Director	1.00	1.00	-	1.00	-	1.00
Network Specialist	1.00	1.00	-	1.00	-	1.00
IT Specialist	2.00	2.00	-	2.00	-	2.00
Network Manager	1.00	1.00	-	1.00	-	1.00
Systems Manager	1.00	1.00	-	1.00	-	1.00
GIS Manager	1.00	1.00	-	1.00	-	1.00
Senior GIS Technician	1.00	1.00	-	1.00	-	1.00
GIS Specialist & 911 Addressing Coordinator	1.00	1.00	-	1.00	-	1.00
Information Technology	9.00	9.00	-	9.00	-	9.00
Assistant County Manager/Finance Director	1.00	1.00	-	1.00	-	1.00
Assistant Finance Director	0.75	0.75	-	0.75	-	0.75
Accounting Services Sup.	2.00	2.00	-	2.00	-	2.00
Budget Analyst	1.00	1.00	-	1.00	-	1.00
Accounting Assistant	0.50	0.50	-	0.50	-	0.50
Finance Technician - Accounts Payable	1.00	1.00	-	1.00	-	1.00
Payroll Specialist	1.00	1.00	-	1.00	-	1.00
Finance Technician	0.45	0.45	-	0.45	-	0.45
Finance	7.70	7.70	-	7.70	-	7.70
Assistant County Manager/Human Resources Director	1.00	1.00	-	1.00	-	1.00
Assistant Human Resources Director	1.00	1.00	-	1.00	-	1.00
Human Resources Consultant	1.00	1.00	-	1.00	-	1.00
Risk Manager	1.00	1.00	-	1.00	-	1.00
Human Resources	4.00	4.00	-	4.00	-	4.00
Tax Administrator / Collector	1.00	1.00	-	1.00	-	1.00
Assistant Tax Administrator	1.00	1.00	-	1.00	-	1.00
Billing & Collection Manager	1.00	1.00	-	1.00	-	1.00
Tax Collections Supervisor	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Sup.	1.00	1.00	-	1.00	-	1.00
Deed Transfer Clerk	1.00	1.00	-	1.00	-	1.00
Senior Appraiser	1.00	1.00	-	1.00	-	1.00
Appraiser	1.00	1.00	-	1.00	-	1.00
Business Property Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Rep.	6.00	6.00	-	6.00	-	6.00
Tax Collection Specialist	-	1.00	-	1.00	-	1.00
GIS Technician	1.00	1.00	-	1.00	-	1.00
Tax	16.00	17.00	-	17.00	-	17.00
Senior Property Appraiser	2.00	2.00	-	2.00	-	2.00
Revaluation Appraiser	1.00	1.00	-	1.00	-	1.00
Tax Customer Service Representative	1.00	1.00	-	1.00	-	1.00
Tax Revaluation	4.00	4.00	-	4.00	-	4.00
Elections Director	1.00	1.00	-	1.00	-	1.00
Deputy Elections Director	1.00	1.00	-	1.00	-	1.00
Elections Specialist II	1.00	1.00	-	1.00	-	1.00
Elections	3.00	3.00	-	3.00	-	3.00
Register of Deeds	1.00	1.00	-	1.00	-	1.00
Assistant Register of Deeds	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds III	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds II	1.00	1.00	-	1.00	-	1.00
Deputy Register of Deeds I	2.00	2.00	-	2.00	-	2.00
Register of Deeds	6.00	6.00	-	6.00	-	6.00

Department	FY 2015 Actual	FY 2016 Adopted Budget	FY 2016 Adjustments	FY 2017 Base Budget	FY 2017 Additions / Adjustments	FY 2017 Adopted Budget
Public Building Manager	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	1.00	1.00	(0.50)	0.50	-	0.50
Senior Administrative Support Specialist	-	-	0.50	0.50	-	0.50
Maintenance Technician	6.00	6.00	-	6.00	-	6.00
Public Buildings	8.00	8.00	-	8.00	-	8.00
General Government Total	60.70	61.70	-	61.70	0.50	62.20
Sheriff	1.00	1.00	-	1.00	-	1.00
Chief Deputy Sheriff	2.00	2.00	-	2.00	-	2.00
Division Administrator	1.00	1.00	-	1.00	-	1.00
Prescription Drug Diversion Investigator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Assistant Division Administrator	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Captain	1.00	1.00	-	1.00	-	1.00
Deputy Sheriff - Special Assignment Lt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment Sgt.	6.00	6.00	-	6.00	-	6.00
Deputy Sheriff - Special Assignment	9.00	9.00	-	9.00	-	9.00
Deputy Sheriff	19.00	19.00	-	19.00	-	19.00
Office Assistant	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	2.00	2.00	-	2.00	-	2.00
Records Manager	1.00	1.00	-	1.00	-	1.00
Chief Bailiff	1.00	1.00	-	1.00	-	1.00
Bailiff	4.00	4.00	-	4.00	1.00	5.00
Detention Center Administrator	1.00	1.00	-	1.00	-	1.00
Detention Center Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Center Asst. Administrative Officer	1.00	1.00	-	1.00	-	1.00
Detention Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Senior Detention/Transport Officer	-	-	-	-	1.00	1.00
Senior Detention Officer	4.00	4.00	-	4.00	-	4.00
Detention Officer	21.00	21.00	-	21.00	-	21.00
Sheriff/Jail	89.00	89.00	-	89.00	2.00	91.00
EMS Coordinator	1.00	1.00	-	1.00	-	1.00
Paramedics Shift Leader	3.00	3.00	-	3.00	-	3.00
Paramedics	6.00	6.00	-	6.00	-	6.00
Paramedic	10.00	10.00	-	10.00	-	10.00
Emergency Services Director	1.00	1.00	-	1.00	-	1.00
Deputy Director of Emergency Services	1.00	1.00	-	1.00	-	1.00
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Emergency Management	3.00	3.00	-	3.00	-	3.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
Fire Marshal	1.00	1.00	-	1.00	-	1.00
911 Communications Manager	1.00	1.00	-	1.00	-	1.00
Training & Quality Assurance Supervisor	1.00	1.00	-	1.00	-	1.00
Telecommunicator Shift Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator Asst. Supervisor	4.00	4.00	-	4.00	-	4.00
Telecommunicator	19.00	20.00	-	20.00	-	20.00
Consolidated Communications	29.00	30.00	-	30.00	-	30.00
Program Director	1.00	1.00	-	1.00	-	1.00
Sexual Trauma Therapist	1.00	1.00	-	1.00	-	1.00
Rape Crisis Therapist	1.00	-	-	-	1.00	1.00
Rape Prevention/Outreach Coordinator	1.00	1.00	-	1.00	-	1.00
Rape Crisis	4.00	3.00	-	3.00	1.00	4.00
Animal Control Supervisor	-	-	1.00	1.00	-	1.00
Animal Control Lead Officer	1.00	1.00	-	1.00	-	1.00
Animal Control Officer II	2.00	2.00	-	2.00	-	2.00
Office Assistant V	1.00	1.00	-	1.00	-	1.00
Animal Control	4.00	4.00	1.00	5.00	-	5.00
Public Safety Total	140.00	140.00	1.00	141.00	3.00	144.00

Department	FY 2015 Actual	FY 2016 Adopted Budget	FY 2016 Adjustments	FY 2017 Base Budget	FY 2017 Additions / Adjustments	FY 2017 Adopted Budget
Transportation Services Manager	1.00	1.00	-	1.00	-	1.00
Operations Supervisor	1.00	1.00	-	1.00	-	1.00
Dispatcher/Scheduler	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
CCATS Transportation	4.00	4.00	-	4.00	-	4.00
Transportation Total	4.00	4.00	-	4.00	-	4.00
Public Works Manager	0.50	0.50	-	0.50	-	0.50
Field Supervisor	1.00	1.00	-	1.00	-	1.00
Heavy Equipment Operator	2.00	2.00	-	2.00	-	2.00
Equipment Mechanic I	1.00	1.00	-	1.00	-	1.00
Equipment Mechanic II	1.00	1.00	-	1.00	-	1.00
Office Assistant/Mail Clerk	-	-	0.50	0.50	-	0.50
Senior Administrative Support Specialist	1.00	1.00	(0.50)	0.50	-	0.50
Public Works	6.50	6.50	-	6.50	-	6.50
Environmental Protection Total	6.50	6.50	-	6.50	-	6.50
Economic Development Director	-	-	-	-	1.00	1.00
Administrative Assistant	-	-	-	-	1.00	1.00
Economic Development	-	-	-	-	2.00	2.00
Shore Protection Manager	1.00	1.00	-	1.00	-	1.00
Governmental Affairs Officer	-	0.50	-	0.50	-	0.50
Beach Nourishment	1.00	1.50	-	1.50	-	1.50
Planning & Development Director	1.00	1.00	(0.50)	0.50	-	0.50
Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Planner	-	-	-	-	1.00	1.00
Planning Code Enforcement Officer	1.00	1.00	-	1.00	-	1.00
Planning Technician	1.00	1.00	-	1.00	-	1.00
Building Code Administrator	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer II	1.00	1.00	-	1.00	-	1.00
Building Code Enforcement Officer I	3.00	3.00	-	3.00	-	3.00
Senior Administrative Support Specialist	1.50	2.00	-	2.00	(0.50)	1.50
Planning and Development	10.50	11.00	(0.50)	10.50	0.50	11.00
General Services Director	0.87	0.87	(0.37)	0.50	-	0.50
Administrative Assistant	0.50	0.50	-	0.50	-	0.50
General Services	1.37	1.37	(0.37)	1.00	-	1.00
District Conservation Technician	1.00	1.00	-	1.00	-	1.00
Cooperative Extension	1.00	1.00	-	1.00	-	1.00
Economic & Physical Development Total	13.87	14.87	(0.87)	14.00	2.50	16.50
Public Health Director	1.00	1.00	-	1.00	-	1.00
Local Public Health Administrator	1.00	1.00	-	1.00	-	1.00
PHN Director I	1.00	1.00	-	1.00	-	1.00
Physician Extender II	2.00	2.00	-	2.00	-	2.00
Med. Lab Tech. I	1.00	1.00	-	1.00	-	1.00
Med. Lab Asst. III	1.00	1.00	-	1.00	-	1.00
PHN III	2.00	1.00	-	1.00	-	1.00
PHN II	5.00	3.00	1.00	4.00	-	4.00
PHN I	-	3.00	(1.00)	2.00	-	2.00
Social Worker II	3.00	3.00	-	3.00	-	3.00
Nutritionist III	1.00	1.00	-	1.00	-	1.00
Nutritionist II	1.00	1.00	-	1.00	-	1.00
Public Health Educator II	1.00	1.00	-	1.00	-	1.00
Information & Communication Specialist II	1.00	1.00	-	1.00	-	1.00
Foreign Language Interpreter	1.00	1.00	1.00	2.00	-	2.00
Accounting Tech. III	1.00	1.00	-	1.00	-	1.00
Personnel Officer I	1.00	-	-	-	-	-
Administrative Officer II	1.00	1.00	-	1.00	-	1.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Public Information IV	1.00	1.00	-	1.00	-	1.00
Patient Relations Rep. IV	1.00	1.00	(1.00)	-	-	-
Patient Relations Rep. V	1.00	2.00	-	2.00	-	2.00
Finance Tech	2.00	2.00	(1.00)	1.00	-	1.00
Office Assistant IV	-	-	1.00	1.00	-	1.00
Processing Assistant	-	-	-	-	1.00	1.00

Department	FY 2015 Actual	FY 2016 Adopted Budget	FY 2016 Adjustments	FY 2017 Base Budget	FY 2017 Additions / Adjustments	FY 2017 Adopted Budget
Processing Assistant III	3.00	2.00	-	2.00	-	2.00
Office Work Unit Supervisor V	1.00	1.00	-	1.00	-	1.00
Dentist	-	-	0.80	0.80	-	0.80
Dental Hygienist	1.00	1.00	-	1.00	-	1.00
Dental Assistant	0.80	0.80	-	0.80	-	0.80
Preparedness Coordinator	1.00	1.00	-	1.00	-	1.00
Health Center	37.80	36.80	0.80	37.60	1.00	38.60
Environmental Health Director I	1.00	1.00	-	1.00	-	1.00
Environmental Health Program Specialist	4.00	4.00	(1.00)	3.00	-	3.00
Environmental Health Specialist	10.00	10.00	-	10.00	-	10.00
Administrative Asst. I	1.00	1.00	-	1.00	-	1.00
Office Assistant IV	2.00	2.00	(1.00)	1.00	-	1.00
Environmental Health	18.00	18.00	(2.00)	16.00	-	16.00
Human Services Director	1.00	1.00	-	1.00	-	1.00
Accounting Technician II	2.00	2.00	-	2.00	-	2.00
Accounting Technician III	1.00	1.00	-	1.00	-	1.00
Attorney I	1.00	1.00	-	1.00	-	1.00
Attorney II	1.00	1.00	-	1.00	-	1.00
Paralegal	2.00	2.00	-	2.00	-	2.00
Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Income Maintenance Caseworker I	1.00	1.00	(1.00)	-	-	-
Income Maintenance Caseworker II	32.00	33.00	5.00	38.00	-	38.00
Income Maintenance Caseworker III	2.00	2.00	-	2.00	-	2.00
Income Maintenance Investigator II	1.00	1.00	-	1.00	-	1.00
Income Maintenance Supervisor II	4.00	4.00	-	4.00	-	4.00
Office Assistant IV	3.00	3.00	-	3.00	-	3.00
Public Information Assistant IV	3.00	3.00	1.00	4.00	-	4.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Human Services Deputy Director	1.00	1.00	-	1.00	-	1.00
Social Worker I A&T	13.00	13.00	-	13.00	-	13.00
Social Worker II	12.00	12.00	(1.00)	11.00	-	11.00
Social Worker III	15.00	15.00	1.00	16.00	1.00	17.00
Social Work Supervisor II	2.00	2.00	-	2.00	-	2.00
Social Work Supervisor III	4.00	4.00	-	4.00	-	4.00
OWU Supervisor V	1.00	1.00	-	1.00	-	1.00
Community Social Service Tech.	2.00	2.00	-	2.00	-	2.00
CSE Supervisor	-	-	1.00	1.00	-	1.00
CSE Agent II	-	-	4.00	4.00	-	4.00
CSE Office Assistant IV	-	-	1.00	1.00	-	1.00
Social Services	106.00	107.00	11.00	118.00	1.00	119.00
Veterans Services Director	1.00	1.00	-	1.00	-	1.00
Veterans Services Officer	1.00	1.00	-	1.00	-	1.00
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Office Assistant	3.00	3.00	-	3.00	-	3.00
Veterans	6.00	6.00	-	6.00	-	6.00
Health and Wellness Coordinator	0.83	0.83	-	0.83	-	0.83
Customer Service Representative	0.55	0.55	-	0.55	-	0.55
Activities & Resource Development Asst.	0.65	0.65	-	0.65	-	0.65
Senior Administrative Assistant	1.00	1.00	-	1.00	-	1.00
Senior Services Program Superintendent	1.00	1.00	-	1.00	-	1.00
Program Coordinator	0.55	0.55	-	0.55	-	0.55
Aging	4.58	4.58	-	4.58	-	4.58
Human Services Totals	172.38	172.38	9.80	182.18	2.00	184.18
Senior Services Director	1.00	1.00	-	1.00	-	1.00
Health and Wellness Coordinator	0.17	0.17	-	0.17	-	0.17
Customer Service Representative	0.45	0.45	-	0.45	-	0.45
Activities & Resource Development Asst.	0.35	0.35	-	0.35	-	0.35
Program Coordinator	0.45	0.45	-	0.45	-	0.45
Senior Center	2.42	2.42	-	2.42	-	2.42

Department	FY 2015 Actual	FY 2016 Adopted Budget	FY 2016 Adjustments	FY 2017 Base Budget	FY 2017 Additions / Adjustments	FY 2017 Adopted Budget
Parks & Recreation Director	0.50	0.50	-	0.50	-	0.50
Parks & Recreation Manager	1.00	1.00	-	1.00	-	1.00
Recreation Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Athletic Programs Supervisor	1.00	1.00	-	1.00	-	1.00
Program Coordinator	1.00	1.00	-	1.00	-	1.00
Parks & Recreation Facilities Manager	1.00	1.00	-	1.00	-	1.00
Senior Administrative Support Specialist	1.00	1.00	-	1.00	-	1.00
Western Park Community Center Supervisor	1.00	1.00	-	1.00	-	1.00
Parks and Recreation	7.50	7.50	-	7.50	-	7.50
Parks Maintenance Foreman	1.00	1.00	-	1.00	-	1.00
Park Maintenance Technician	6.00	8.00	-	8.00	-	8.00
Parks and Recreation - Maintenance	7.00	9.00	-	9.00	-	9.00
Civic Center Director	0.50	0.50	-	0.50	-	0.50
Civic Center Manager	1.00	1.00	-	1.00	-	1.00
Civic Center Building Supervisor	1.00	1.00	-	1.00	-	1.00
Civic Center Operation Assistant	1.00	1.00	-	1.00	-	1.00
Civic Center	3.50	3.50	-	3.50	-	3.50
Culture and Recreation Total	20.42	22.42	-	22.42	-	22.42
General Fund Total	417.87	421.87	9.93	431.80	8.00	439.80
Water Director	0.50	0.50	-	0.50	-	0.50
General Services Director	0.13	0.13	(0.13)	-	-	-
Lead Water Plant Supervisor	1.00	1.00	-	1.00	-	1.00
Lead Water Plant Operator	1.00	1.00	-	1.00	-	1.00
Utilities Technician	1.00	1.00	-	1.00	-	1.00
Water Billing Supervisor	0.25	0.25	-	0.25	-	0.25
Water Billing Technician	0.50	0.50	-	0.50	-	0.50
Customer Service Rep.	0.55	0.55	-	0.55	-	0.55
Water Fund	4.93	4.93	(0.13)	4.80	-	4.80
Total All Funds	422.80	426.80	9.80	436.60	8.00	444.60

Capital Equipment & Capital Improvements

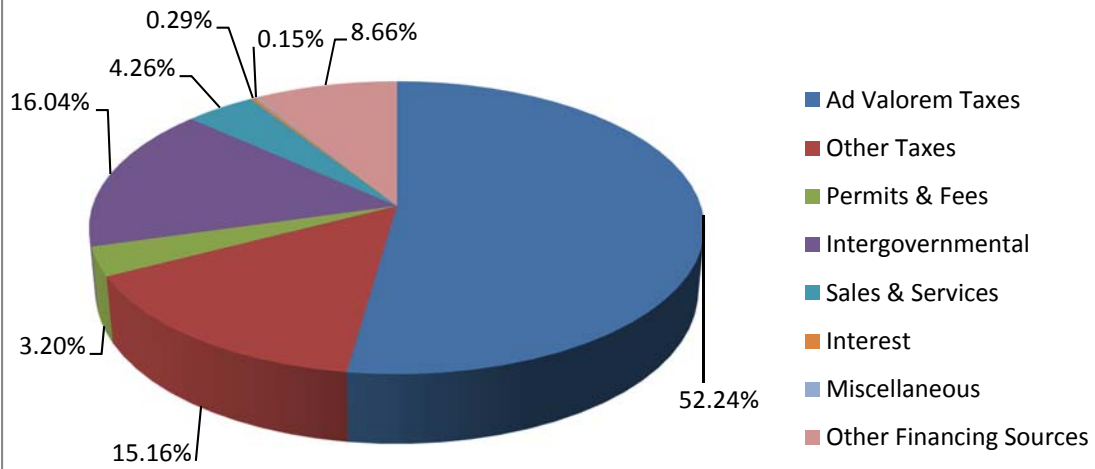
Capital equipment is defined as an asset that costs \$5,000 or more with a useful life greater than one year. Capital improvements are improvements that extend the useful life of a building or infrastructure for more than one year and cost \$100,000 or more. Following is a list of all capital equipment purchases and capital improvements by fund.

General Government	Items	Department Total
General Fund		
Information Technology	Server & Network Upgrades	\$195,000
Tax Department	Spatialist Software	57,000
Register of Deeds	Equipment & Technology Enhancements	150,000
Sheriff Department	3 Ford Interceptor Sedans, 3 Ford Interceptor Utility, 1 Chev. Caprice, 1 Chev. Silverado	237,300
CCATS	Vehicles	110,000
Dental	Compressor	12,000
Social Services	Vehicle	20,000
Parks Maintenance	Gator - Freedom Park	<u>9,540</u>
Total General Fund		<u>\$790,840</u>
Other Governmental Funds		
Emergency Telephone System Fund	Communications Equip.	\$107,000
Capital Improvements Fund		
Tax	Pictometry Maps	\$83,490
Elections	Voting Equipment	300,000
Parks and Recreation	AB Park Expansion Project	200,000
Library	Western Library Addition	<u>280,000</u>
Total Capital Improvements Fund		<u>\$863,490</u>
School Special Projects Fund	Capital Contribution	<u>\$1,653,000</u>
Total Governmental Funds		<u>\$3,414,330</u>
ENTITY TOTAL		<u>\$3,414,330</u>

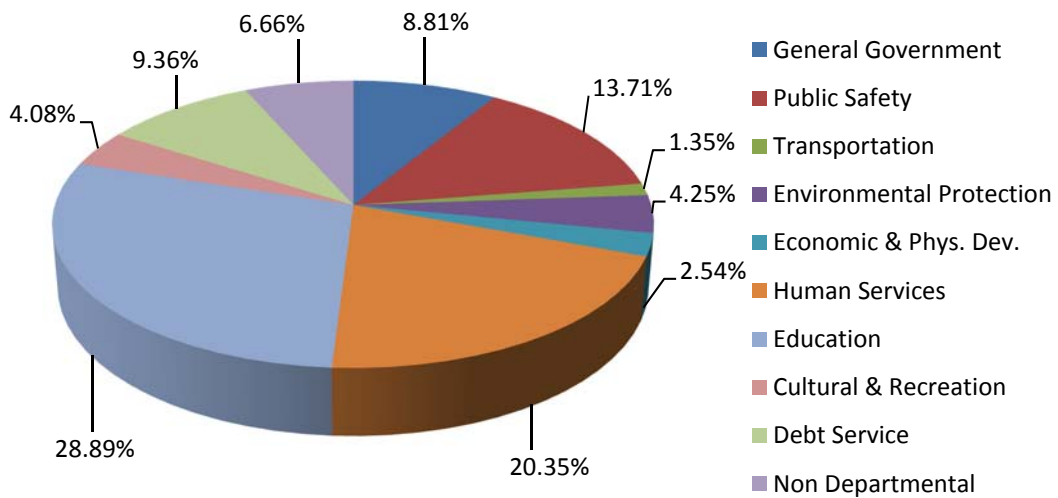


General Fund

Revenues



Expenditures



The General Fund is the primary operating fund of the County and is also the central focus of the budget process. It is by far the largest fund, and as such, receives the greatest amount of attention. According to generally accepted accounting principles for government, the General Fund is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund is grouped into the following function areas: general government, public safety, transportation, environmental protection, economic and physical development, human services, education, cultural and recreation, and debt service.

The following pages contain budgetary information of each of these departments. Each department is described in a narrative statement, followed by prior year accomplishments and current year objectives. Functional areas are separated by a divider page that lists the departments within that function. The financial information is shown for the following periods: June 30, 2015 actual, fiscal year 2016 amended budget as of March 31, 2016, requested, recommended, and adopted fiscal year 2017. The percentage change column is the percentage change from fiscal year 2016 amended to the fiscal year 2017 adopted.

Below is a summary of General Fund adopted revenue sources and expenditures by function for FY 2017.

Revenues			Expenditures		
Ad Valorem Taxes	\$	45,507,000	General Government	\$	7,675,490
Other Taxes		13,205,000	Public Safety		11,941,885
Permits & Fees		2,787,100	Transportation		1,172,290
Intergovernmental		13,971,215	Environmental Protection		3,698,145
Sales & Services		3,706,860	Economic & Phys. Dev.		2,215,605
Interest		250,000	Human Services		17,724,795
Miscellaneous		134,310	Education		25,168,000
Other Financing Sources		7,544,800	Cultural & Recreation		3,553,415
			Debt Service		8,153,350
			Non Departmental		5,803,310
Total	\$	<u>87,106,285</u>	Total	\$	<u>87,106,285</u>

GENERAL FUND REVENUE COMPARISON

REVENUE	Actual FY 15	Amended FY 16	Adopted FY 17
Ad Valorem Taxes			
Current year	\$45,087,029	\$42,420,000	\$44,361,000
Prior years	1,009,440	890,000	855,000
Interest & penalties	371,320	283,000	291,000
	<u>46,467,789</u>	<u>43,593,000</u>	<u>45,507,000</u>
Other taxes & licenses			
Privilege licenses	10,335	-	-
ABC bottle tax	36,233	30,000	35,000
Local option sales tax	13,103,553	12,900,000	13,170,000
	<u>13,150,120</u>	<u>12,930,000</u>	<u>13,205,000</u>
Permits & fees			
Sheriff fees	159,473	130,000	150,000
Register of deeds	1,070,633	1,217,200	1,232,900
Franchise fees	463,506	470,000	470,000
Building permits & inspections fees	527,118	565,000	565,000
Environmental health fees	297,669	280,000	280,000
Other fees	74,270	106,300	89,200
	<u>2,592,668</u>	<u>2,768,500</u>	<u>2,787,100</u>
Intergovernmental			
Restricted			
Federal & state grants	12,331,495	12,790,658	12,299,215
Lottery proceeds	700,000	600,000	600,000
Court facilities fees	107,556	115,000	115,000
White goods & solid waste disposal tax	53,133	40,000	45,000
Scrap tire disposal tax	87,498	82,000	87,000
Unrestricted			
Beer and wine tax	187,317	170,000	175,000
Payments in lieu of taxes	167,833	-	-
ABC profits	611,115	500,000	600,000
Croatian National Forest	44,884	50,000	50,000
	<u>14,290,831</u>	<u>14,347,658</u>	<u>13,971,215</u>
Sales & services			
Solid waste	2,431,367	2,400,000	3,095,000
Civic center fees	242,899	222,300	226,260
Other	375,685	391,195	385,600
	<u>3,049,951</u>	<u>3,013,495</u>	<u>3,706,860</u>
Interest	173,110	250,000	250,000

REVENUE	Actual FY 15	Amended FY 16	Adopted FY 17
Miscellaneous			
Proceeds from sale of fixed assets	79,138	25,000	25,000
Other	633,941	92,500	109,310
	<u>713,078</u>	<u>117,500</u>	<u>134,310</u>
Other Financing Sources			
Operating transfers in	3,250,677	3,263,500	3,394,800
Long-term debt proceeds	12,250,000	-	-
Appropriated fund balance	-	4,660,318	3,775,000
Appropriated capital/debt reserve F.B.	-	26,000	-
Appropriated economic development F.B.	-	-	75,000
Appropriated health reserve F.B.	-	379,982	300,000
	<u>15,500,677</u>	<u>8,329,800</u>	<u>7,544,800</u>
Total Revenue	<u>\$95,938,226</u>	<u>\$85,349,953</u>	<u>\$87,106,285</u>

General Government

**Governing Body
Administration
Information Technology
Finance
Human Resources
Tax
Legal
Court Facilities
Elections
Register of Deeds
Public Buildings**

Governing Body

General Government

Purpose: The Board of Commissioners is the governing body for the people of Carteret County. The Board consists of seven County Commissioners who set policy for county government in accordance with the laws of the State of North Carolina. The County operates under the County Manager form of government and the Board appoints a County Manager who is responsible for the day to day management of County government.

Major Accomplishments

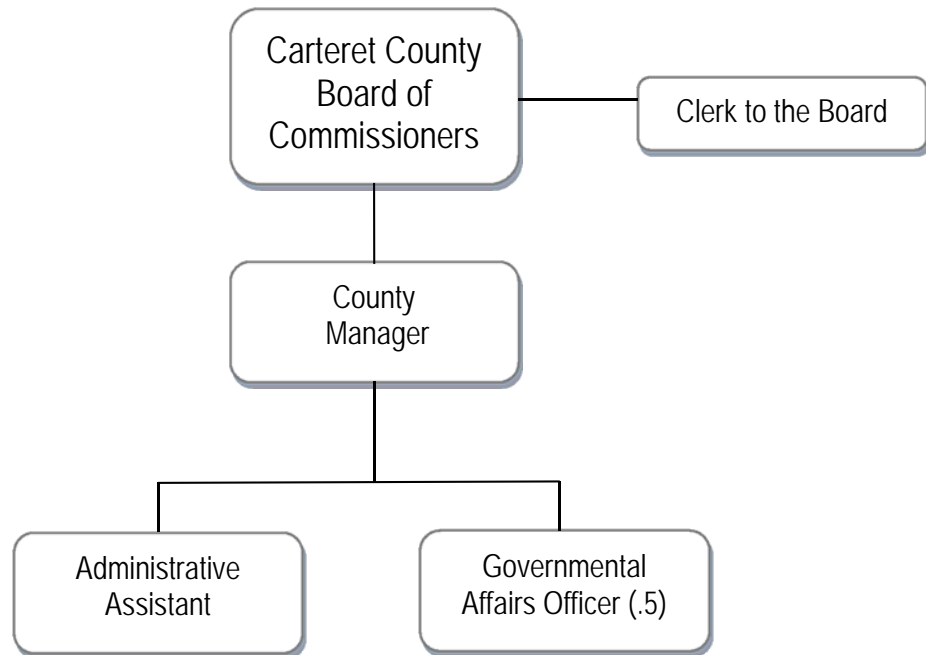
- Set one of the lowest responsible ad valorem tax rates in the state.
- Completed a facilities master plan.
- Approved consolidated human services.
- Approved mental health merger with Trillium Health Resources.
- Approved a classification and compensation plan for employees.
- Approved the Cherry Point Joint Land Use Study.

Goals & Objectives

- Evaluate facilities master plan. *Initiative #5.*
- Address county and school capital needs. *Initiatives #1 & 3.*
- Maintain the County's high bond rating. *Initiative #1.*
- Improve mental health services. *Initiative #9.*
- Continue to monitor and inform public of federal and state regulations.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	45,493	62,260	59,375	59,375	59,375	
Operations	208,334	238,050	240,950	240,950	244,350	
Total	253,827	300,310	300,325	300,325	303,725	1.14%
Revenue Sources	-	-	-	-	-	
Staffing						
Numbers of Positions	7.00	7.00	7.00	7.00	7.00	0.00%

Administration Organizational Chart



Administration Department

General Government

Purpose: The County Manager is the chief administrative official of County government, serving at the pleasure of the Board of Commissioners. The County Manager is responsible for coordinating, supervising, and recommending alternative solutions to growing problems and issues. The County Manager is responsible for the overall management of County departments under the Board's control and coordinates with other County departments not under the Board's direct control to maintain a cohesive County government organization.

Major Accomplishments

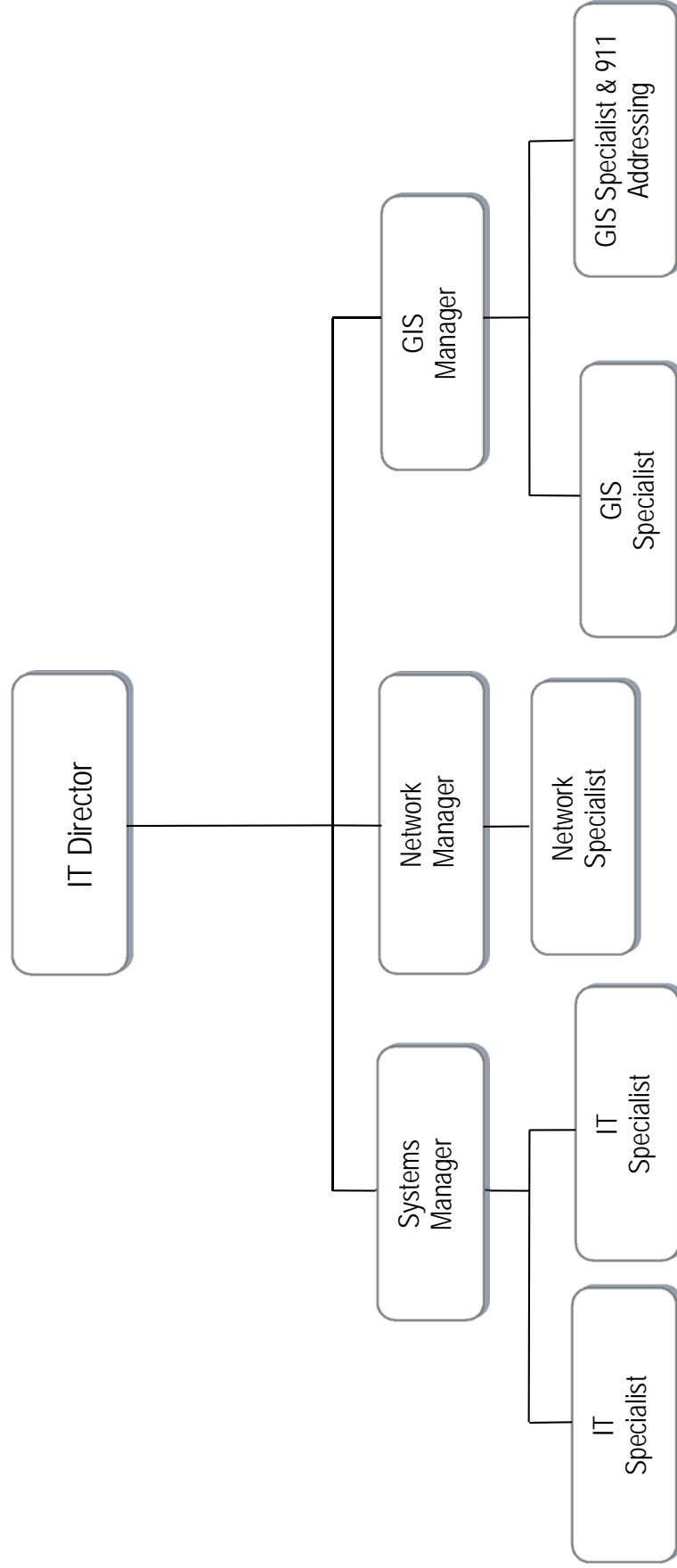
- Implemented consolidated health and human services.
- Approved merger of Mental Health LME.
- Completed a facilities master plan.
- Implemented classification and compensation plan.

Goals & Objectives

- Implement facilities master plan. *Initiatives #1 & 5.*
- Assist Commission with addressing county and school capital needs. *Initiatives #1 & 3.*
- Assist Commission with monitoring federal and state regulations. *Initiatives #1 & 4.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	268,354	327,840	355,105	370,130	370,505	
Operations	32,230	39,900	37,600	37,600	37,600	
Total	300,584	367,740	392,705	407,730	408,105	10.98%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time	3.00	3.00	3.50	3.50	3.50	
Numbers of Positions	3.00	3.00	3.50	3.50	3.50	16.67%

Information Technology Organizational Chart



Purpose: Provide staff and citizens with an efficient and effective means to access and maintain information across various entities while controlling costs and ensuring security of the resources available.

Major Accomplishments

- Implemented CureMD electronic medical records system.
- Developed numerous online GIS applications for staff and citizens.
- Implemented improved efficiencies for management and cost of phone and printer systems.
- Migrated Microsoft applications and Exchange e-mail system to Office 365.
- Implemented RightFax electronic faxing and LaserFiche electronic PAF systems.
- Lifecycled aging network switches and computers.

Goals & Objectives

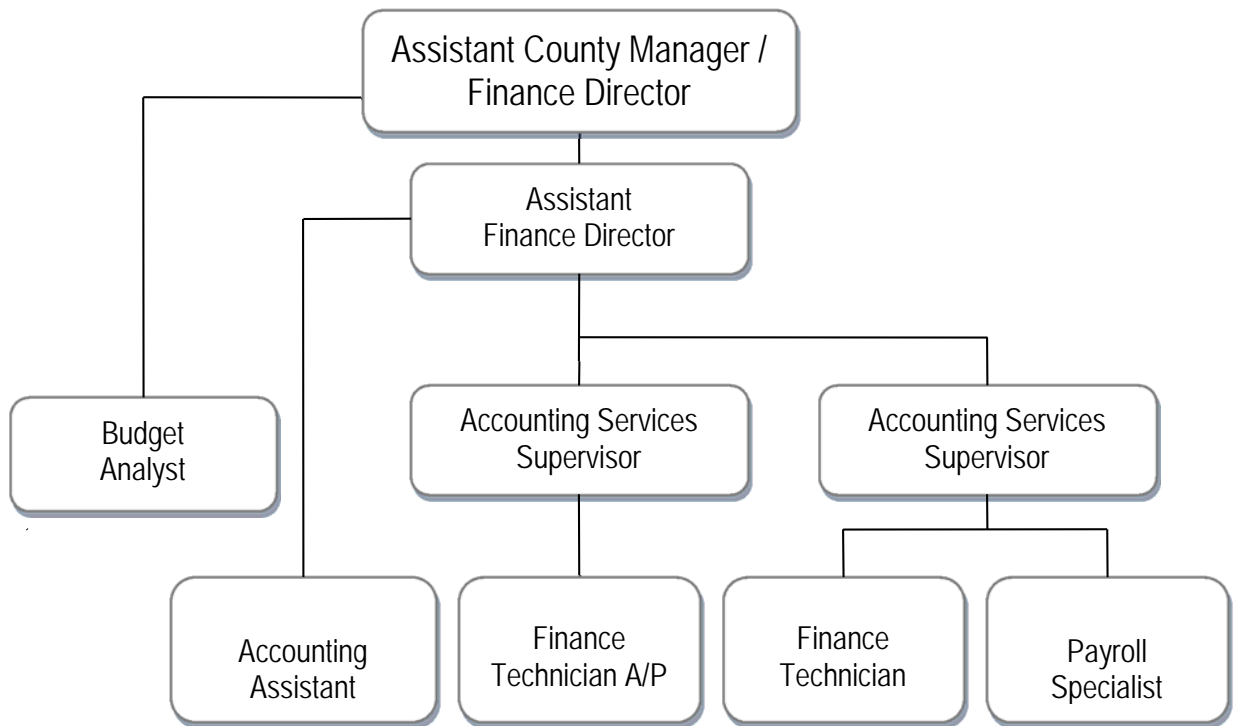
- Continue to improve efficiencies in county-wide phone and fax systems. *Initiatives #1 & 4.*
- Improve efficiencies and management of county printer deployments. *Initiatives #1 & 4.*
- Continue implementation of virtual desktop systems and expand as appropriate. *Initiatives #1 & 4.*
- Implement hard drive encryption system for data sensitive mobiles. *Initiatives #1 & 4.*
- Assist with 911 call taking system upgrades and implementation of in-car cameras for Sheriff's Department. *Initiatives #1 & 2.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Completed work orders by month	500	550	525	500
<i>Efficiency</i>				
Timeliness of service provided – Customer Satisfaction	99%	98%	98%	98%
Average Work Order response time	1.3 Hrs.	1.6 Hrs.	1.5 Hrs.	2 Hrs.
<i>Effectiveness</i>				
Quality of service provided – Customer Satisfaction	99%	99%	99%	98%
Average Work Order completion time	1.8 Days	1.3 Days	1.5 Days	1.5 Days

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	535,408	580,615	589,690	589,690	590,405	
Operations	811,024	944,850	1,009,000	965,000	965,000	
Capital Outlay	196,948	149,700	195,000	195,000	195,000	
Total	1,543,379	1,675,165	1,793,690	1,749,690	1,750,405	4.49%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	9.00	9.00	9.00	9.00	9.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	9.00	9.00	9.00	9.00	9.00	0.00%

Finance Organizational Chart



Finance Department

General Government

Purpose: The Finance Department operates a financial accounting and reporting system in accordance with North Carolina General Statutes, federal laws, and regulation. The primary purpose of the department is to establish and maintain a centralized county-wide system of financial planning, reporting, and control. The department is responsible for preparing the bond sales and other debt management, accounting for the County's receipts and disbursements, payroll, managing investments, accounting for the County's fixed asset inventory, purchasing, coordinating the annual audit by the independent certified public accountants, preparation of the comprehensive annual financial report (CAFR), and preparation of a budget for submission to the County Manager.

Major Accomplishments

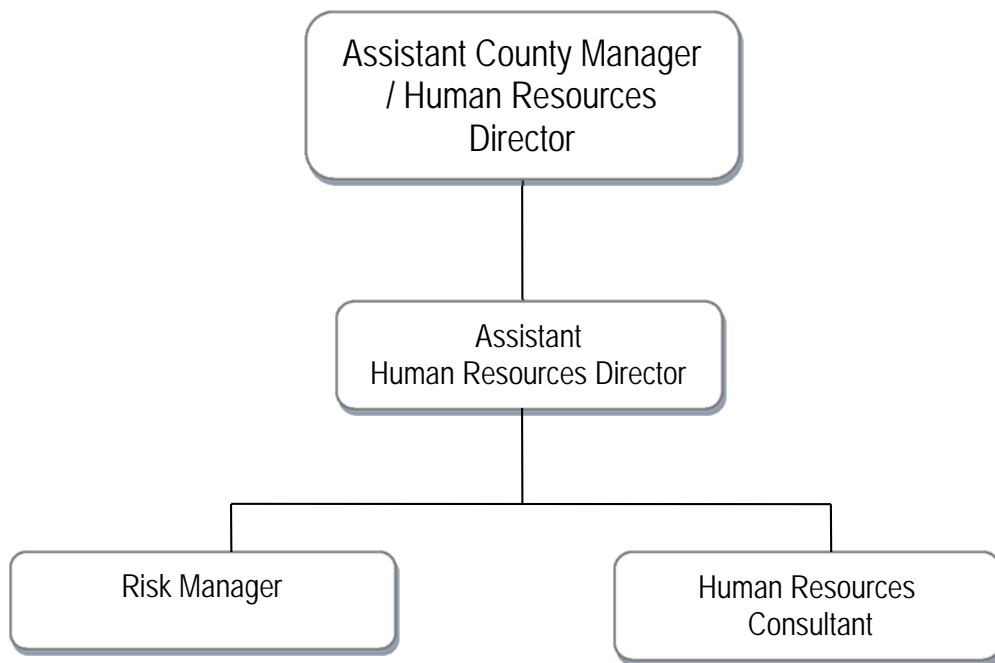
- Received the distinguished Budget Presentation Award from Government Financial Officer's Association (GFOA) for fiscal year 2016 budget document; the County's 20th consecutive year.
- Received the Certificate of Achievement for Excellence in Financial Reporting for June 30, 2014, the County's 18th consecutive year.
- Compiled Fire & EMS non-profits FY 2015 financial information, and as a result, reporting, budgeting, and communications were improved between the non-profits, Fire/EMS Commission, and the County Board of Commissioners.
- Developed a debt affordability model to assist the County Commissioners in meeting capital building needs.

Goals & Objectives

- Maintain the County's high bond rating. *Initiative #1.*
- Assist the Board of Commissioners in implementing the capital needs assessment through financing and pay as you go. *Initiatives #1, 4 & 6.*
- Expand performance measures implemented in County departments. *Initiative #4.*
- Assist the Board of Commissioners and departments by proactively managing the County's finances and improving efficiency. *Initiatives #1 & 4.*
- Continue to assist Fire & EMS non-profits with financial information and budget process. *Initiatives #1 & 4.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	562,193	561,620	574,750	574,750	575,430	
Operations	49,204	74,550	69,150	69,150	69,150	
Capital Outlay	5,160	-	-	-	-	
Total	616,556	636,170	643,900	643,900	644,580	1.32%
Revenue Sources						
Other Taxes	74,271	74,500	77,100	77,100	77,100	3.49%
Staffing						
Full Time Positions	7.70	7.70	7.70	7.70	7.70	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	7.70	7.70	7.70	7.70	7.70	0.00%

Human Resources Organizational Chart



Purpose: Responsible for all facets of personnel, including policy development, documentation, and implementation, employment/recruitment, benefits management, employee relations/grievance, classification & compensation, enterprise risk management, staff development/training and records management. The County Human Resources department serves as the primary liaison to several federal and state compliance entities to include but not limited to: Occupational Safety and Health Administration (OSHA), Equal Employment Opportunity Commission (EEOC), American Disability Act (ADA), Fair Labor Standards Act (FLSA), Family Medical Leave Act (FMLA), Internal Revenue Service (IRS), Social Security Administration (SSA), and NC Office of State Personnel (NC-OCP).

Major Accomplishments

- Implemented electronic personnel action system.
- Completed implementation of 1095C health coverage reporting as required under the Affordable Care Act.
- Conducted staff development and training courses with focus on department level leadership.
- Completed business Continuity of Operations Plan (COOP).

Goals & Objectives

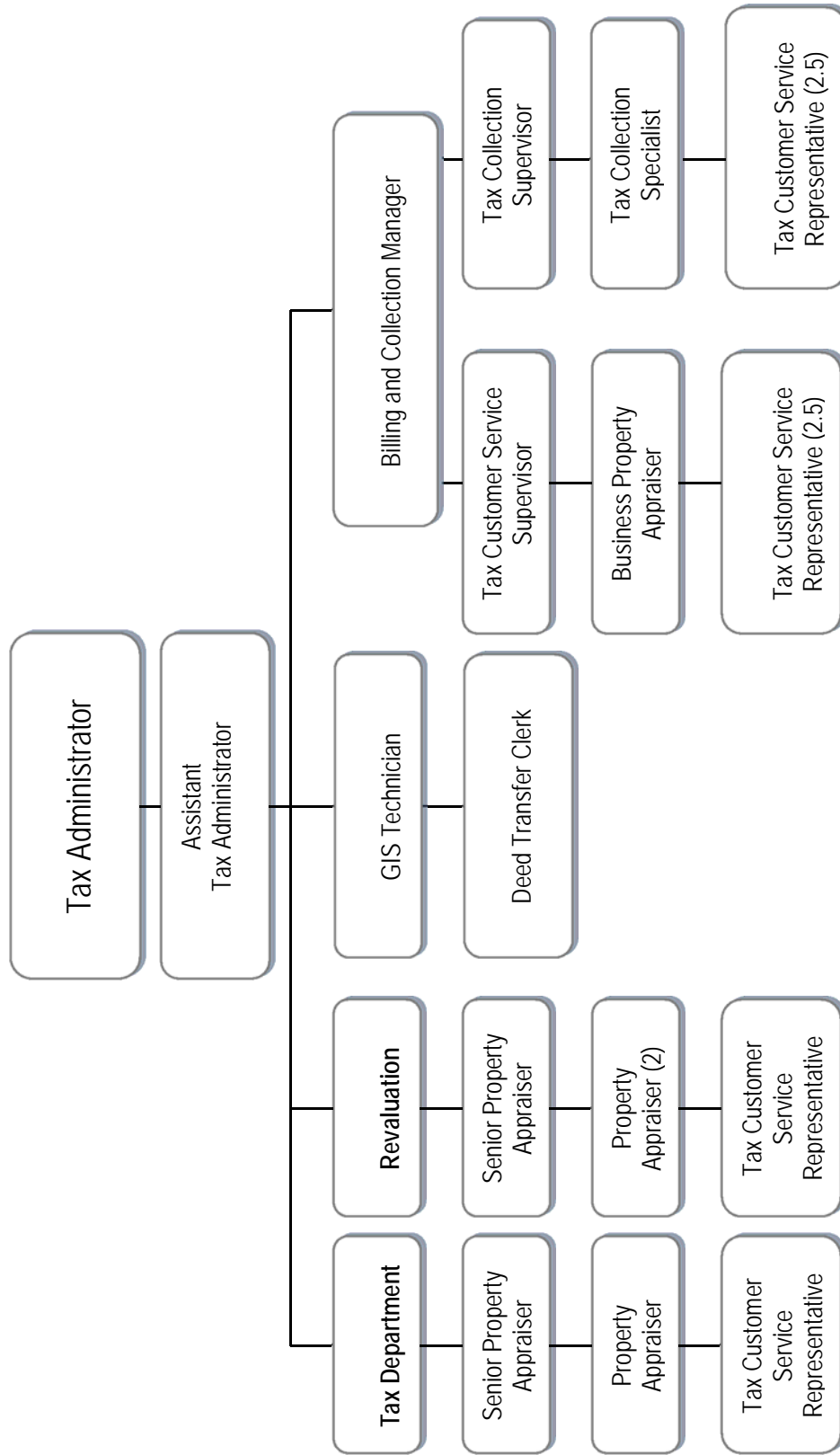
- Update Personnel Policy Manual. *Initiatives #1 & 4.*
- Continue audit of workforce efficiency and effectiveness. *Initiatives #1 & 4.*
- Implement electronic performance management system. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Employment FTE & PTE	527	525	515	N/A
Hires	114	121	110	N/A
Applications Received	4,941	4,941	4,700	4,500
Job Posting Hits	102,643	106,000	104,500	105,000
<i>Effectiveness</i>				
Wellness Program participation	69%	71%	75%	75%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	299,719	314,790	319,555	319,555	335,035	
Operations	60,236	60,400	57,400	57,400	57,400	
Total	359,956	375,190	376,955	376,955	392,435	4.60%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	4.00	4.00	4.00	4.00	4.00	0.00%

Tax Department Organizational Chart



Purpose: To receive listing, assess, bill, and collect all ad valorem and special district taxes due to Carteret County as required and regulated by the General Statutes of North Carolina. Additionally, this department collects municipal taxes for four municipalities located within Carteret County. Revaluation implements a program to assess all real estate in the county. The process includes gathering and analyzing sale data, property characteristics and condition of improvements, and accurately valuing property in accordance with our appraisal schedule of values adopted for the 2011 revaluation.

Major Accomplishments

- Assessment and levy of all ad valorem taxes due Carteret County.
- Continued business personal property tax audits.
- Completed in-house lockbox conversion with automatic posting.

Goals & Objectives

- Meet all statutory requirements for assessment, levy, and collection of all ad valorem taxes. *Initiatives #1 & 4.*
- Complete appeal process for 2015 revaluation of all real property. *Initiatives #1 & 4.*
- Continue business personal property audit and debt collection efforts with delinquent accounts. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Complete personal property listing process within 60 days of filing deadline.	70%	75%	100%	100%
Conversion to in-house lockbox with automatic posting	90%	100%	100%	100%
Conversion of new vehicle tax system	90%	100%	100%	100%
<i>Efficiency</i>				
Electronic Storage of all documents	95%	95%	100%	100%
Computer generated collection reports	95%	95%	100%	100%
<i>Effectiveness</i>				
Business Personal Property Tax Audit	95%	95%	100%	100%
\$ Amount submitted to Debt Setoff for collection	\$2,843,107	\$2,500,000	\$2,500,000	\$2,500,000
% of Debt Setoff collected	14%	20%	20%	20%

Expenditure Category

TAX ADMINISTRATION

Personnel	885,934	918,125	921,195	921,195	922,615	
Operations	366,445	331,400	379,100	358,100	357,800	
Capital Outlay	-	-	118,200	57,000	57,000	
Total	1,252,379	1,249,525	1,418,495	1,336,295	1,337,415	7.03%

REVALUATION

Personnel	208,865	203,250	211,035	211,035	211,355	
Operations	47,697	21,800	26,200	26,200	26,200	
Capital Outlay	-	18,000	18,687	-	-	
Total	256,562	243,050	255,922	237,235	237,555	-2.26%

Grand Total

Grand Total	1,508,941	1,492,575	1,674,417	1,573,530	1,574,970	5.52%
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Revenue Sources: Fees

Revenue Sources: Fees	78,075	62,200	81,800	87,800	87,800	41.16%
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Staffing

Full Time Positions	20.00	21.00	21.00	21.00	21.00	
Part Time as FTE	1.15	0.96	0.96	0.96	0.96	
Number of Positions	21.15	21.96	21.96	21.96	21.96	0.00%

Legal**General Government**

Purpose: All legal services are contracted with an outside firm. The County pays the firm by the hour to attend Board meetings and provide legal service. The contracted firm serves at the pleasure of the Board of Commissioners.

Expenditure Category	2014-2015	Amended	2016-2017	2016-2017	2016-2017	Percent
	Actual	2015-2016 Budget 3/31/16				
Professional Services	50,327	70,000	70,000	70,000	70,000	
Total	50,327	70,000	70,000	70,000	70,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Purpose: To provide all clerical and record-keeping functions for the Superior and District Court and act as a depository for all legal litigation in Carteret County. It must comply with the rules of record keeping provided by the State of North Carolina and the General Statutes. Furthermore, this office is responsible for preparing court calendars and ensuring courtroom space is available on a daily basis for the hearing in all matters, probate of wills, and a variety of matters called special proceedings. As Judge of Probate the Clerk is responsible for the administration and probate of all estates in the county. This office collects fines and fees in all legal matters as required. There are 23 employees and 6 magistrates who regularly work with people in the legal field as well as the general public.

Major Accomplishments

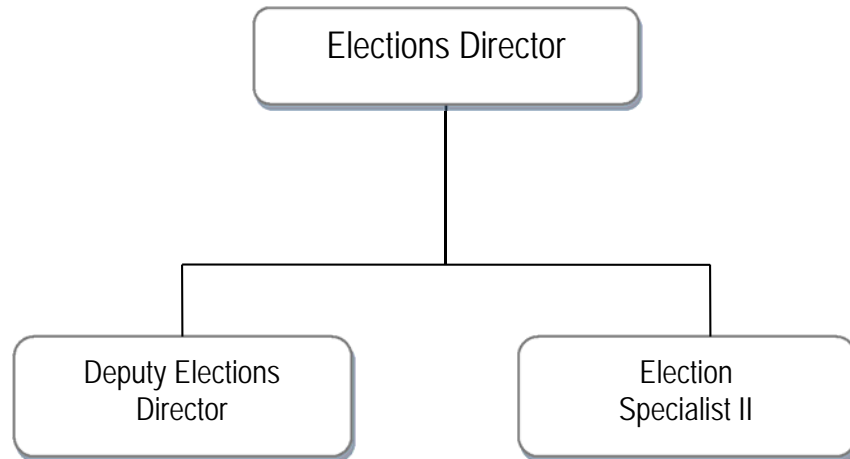
- Improved security of courthouse complex.
- Improved facility usage for citizens.
- Improved storage capacity.
- Began preservation of old county documents.

Goals & Objectives

- Refurbish worn out courtroom and Judge's benches. *Initiatives #1 & 4.*
- Continue to replace workspace furniture in courtrooms, offices, and public spaces. *Initiatives #1 & 4.*
- Improve storage capacity of building to carve out much needed space for operations. *Initiatives #1 & 4.*
- Partner with Administrative Office of the Courts to scan/archive old files. *Initiatives #1 & 4.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Operations	53,289	63,785	694,735	69,250	77,700	
Total	53,289	63,785	694,735	69,250	77,700	21.82%
Revenue Sources						
Intergovernmental	107,556	115,000	115,000	115,000	115,000	0.00%
Staffing						
Full Time Positions	-	-	-	-	-	
Numbers of Positions	-	-	-	-	-	0.00%

Elections Organizational Chart



Purpose: The Elections Department is to conduct fair and accountable elections in a nonpartisan environment. The Elections Department focuses on public service and provides information necessary to better educate and assist the general public.

Major Accomplishments

- Conducted successful elections for eleven municipalities.
- Completed implementation of Voter ID as required under House Bill 589.
- Increased the number of one stop voting sites to better serve the voters.
- Prepared new training materials and increased training for precinct officials.

Goals & Objectives

- Prepare for and complete the 2016 Presidential General Election. *Initiatives #1 & 4.*
- Purchase new voting equipment; prepare for use of this equipment in 2017 elections. *Initiatives #1 & 4.*
- Continue to provide Carteret County with fair and accurate elections. *Initiatives #1 & 4.*
- Continue to educate voters with regard to photo ID requirements. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Elections Held	2	2	1	N/A
Number of Registered Voters	49,989	52,000	52,000	52,000
<i>Efficiency</i>				
Time Election results Available on Election Night	8:40 PM	9:00 PM	9:00 PM	9:00 PM
Time Voting Equipment is picked up at last precinct	9:00 PM	10:00 PM	10:00 PM	10:00 PM
<i>Effectiveness</i>				
Number of errors between Election Night Call-ins and Canvass Report	0	0	0	0

Expenditure Category

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	233,217	310,280	329,835	249,035	297,840	
Operations	162,131	265,945	211,525	197,330	189,030	
Total	395,348	576,225	541,360	446,365	486,870	-15.51%

Revenue Sources

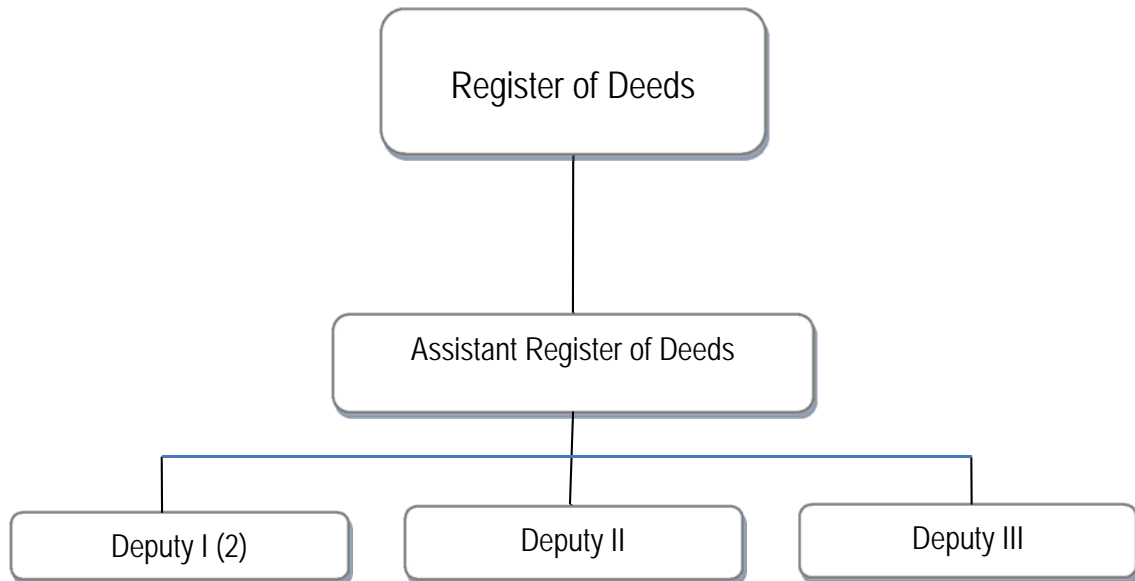
	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Fees	37	25,665	-	-	-	
Total	37	25,665	-	-	-	341.20%

Staffing

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Full Time Positions	3.00	3.00	4.00	3.00	3.00	
FTE - Part Time Positions*	1.26	0.58	0.81	0.81	0.81	
Numbers of Positions	4.26	3.58	4.81	3.81	3.81	6.42%

*Does not include Poll Workers

Register of Deeds Organizational Chart



Register of Deeds

General Government

Purpose: The office is to probate, record, and index instruments of title to all real property in the county according to NC General Statutes. The office is responsible for the safekeeping and the issuance of all vital records including birth, death, and marriage records and to provide access for public viewing, duplicating, and research of all of the above.

Major Accomplishments

- Completed indexing and scanning of previous year's birth records.
- Implemented a redacting program to safeguard personal information.
- Implemented new windows based public access program.

Goals & Objectives

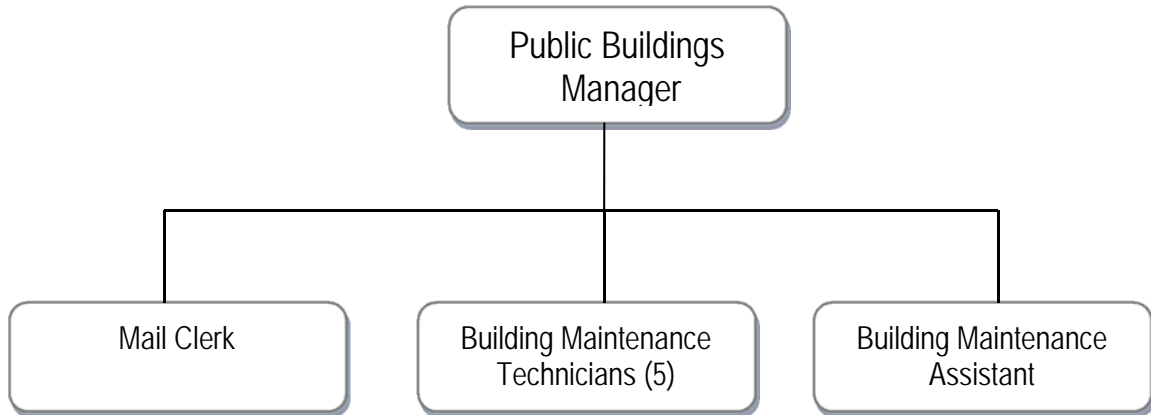
- Continue to rebind and preserve older real estate records. *Initiatives #1 & 4.*
- Continue indexing and scanning previous year's death and marriage records. *Initiatives #1 & 4.*
- Increase the number of map images available electronically. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Documents recorded	15,961	17,000	18,000	17,000
Certified copies issued	9,379	9,200	10,000	9,600
<i>Efficiency</i>				
Database updated by 10:00 a.m.	99.9%	99.9%	100%	100%
Process all documents same day received	99.9%	99.9%	100%	100%
<i>Effectiveness</i>				
Instant recording when requested	99.9%	99.9%	100%	100%

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	307,906	303,550	306,700	306,700	315,435	
Operations	123,257	125,810	122,650	122,650	122,650	
Capital Outlay	8,700	221,000	150,000	150,000	205,000	
Total	439,862	650,360	579,350	579,350	643,085	-1.12%
Revenue Sources						
Fees	1,070,633	1,217,200	1,167,900	1,167,900	1,232,900	1.29%
Staffing						
Full Time Positions	6.00	6.00	6.00	6.00	6.00	
FTE - Part Time Positions	0.28	-	-	-	-	
Numbers of Positions	6.28	6.00	6.00	6.00	6.00	0.00%

Public Buildings Organizational Chart



Purpose: Responsible for providing cost-effective maintenance and repair of all county owned facilities and structures. The department ensures building safety and optimum performance by providing preventative and repair of mechanical, electrical, plumbing, heating, air-conditioning, and ventilation systems. Other services include small interior and exterior structural repairs and renovations, preparing costs estimates, and supervising minor renovations and repair projects.

Major Accomplishments

- Replaced HVAC units for Senior Center, Civic Center, Western Office, information technology room at Health Department.
- Renovated new office space for Shore Protection Department.
- Connected the Economic Development Center to city sewer.
- Replaced flooring in Magistrate's area.

Goals & Objectives

- Develop and implement a Public Buildings policy and procedures manual. *Initiatives #1 & 4.*
- Improve work order efficiency, reduce call backs and adopt a planned maintenance/inspection approach. *Initiatives #1 & 4.*
- Develop an inventory control program and supply procurement process. *Initiatives #1 & 4.*
- Develop and implement a computerized maintenance management system including a preventative maintenance program. *Initiatives #1, 4 & 6.*

Performance Summary

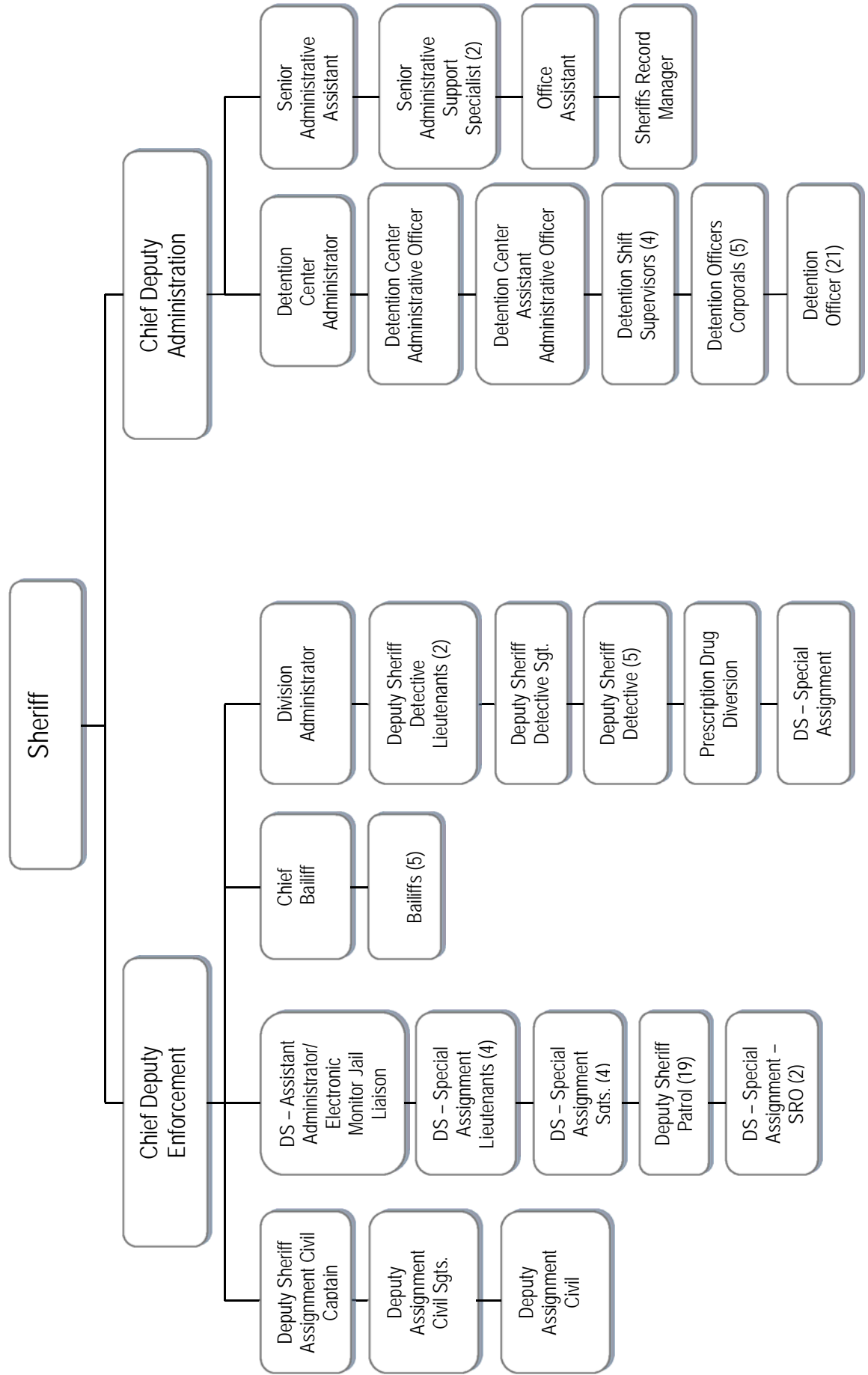
	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Average monthly – All Work Orders	115	150	150	150
Average monthly – Corrective Work Orders	97	100	80	80
Average monthly – Preventive Maintenance Work Orders	16	35	60	60
<i>Efficiency</i>				
Average monthly – Corrective Work Orders Completed	94	98	148	150
Average monthly – Preventive Work Orders Completed	16	35	60	60
<i>Effectiveness (number of work orders)</i>				
Average monthly – Repeat Corrective Work Orders	n/a	1	0	0
Average monthly – Asset Down Days (Partial availability)	n/a	21	10	10
Average monthly – After-hours Emergency Work Orders	2	2	1	1
Average monthly – Priority Work Order (24hr. completion)	95%	95%	98%	100%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	326,619	397,030	419,420	419,420	420,005	
Operations	840,400	880,050	855,250	855,250	852,750	
Capital Outlay	-	669,000	77,560	50,860	50,860	
Total	1,167,019	1,946,080	1,352,230	1,325,530	1,323,615	-31.99%
Revenue Sources	-	-	-	-	-	
Staffing						
Full Time Positions	8.00	8.00	8.00	8.00	8.00	
FTE - Part Time Positions	-	-	0.48	0.48	-	
Numbers of Positions	8.00	8.00	8.48	8.48	8.00	0.00%

Public Safety

**Sheriff Division
Paramedic Operations
Emergency Management
Fire Marshal
Consolidated Communications
Rape Crisis
Medical Examiner
Animal Control**

Sheriff Department Organizational Chart



CRIMINAL DIVISION – Deputies patrol the rural areas of the county day and night reacting to observed violations of law and responding to complaints and incidents called into the communications center. The officers investigate all crimes; robbery, rape, murder, assault, breaking and entering, larceny, etc. The officers respond and regain control at fights, civil disturbances, violent domestic disputes, and other confrontations. The officers must prepare cases for prosecution and testify in court. Each year the patrol officers serve several thousand warrants, criminal summons, and other criminal papers from the Clerk of Court and magistrate's office. The officers also perform thousands of crime prevention services each year. Criminal detectives investigate offenses which require an extensive amount of time.

CIVIL DIVISION – The officers within this division personally located and served 4,500 county residents, last year, with civil court documents, orders, and processes generated by the court, attorneys, and clerks of courts within Carteret County and other counties within North Carolina and outside North Carolina. The division also actively enforces civil Writs of Execution by collecting debts for many plaintiffs in Carteret County.

BAILIFF DIVISION – It is the full obligation of the bailiff division of the sheriff's office to ensure total security in all of the courtrooms within the county. Judges, juries, defendants, plaintiffs, and witnesses must have full protection. Prisoners must be controlled while in the courtroom. Hostile case participants with violent differences of opinion must be controlled. The courtroom must be kept free of weapons and other undesirable conditions. Defendants receiving jail or prison sentences must be moved without delay or risk from the courtroom to the county jail by the bailiffs.

JAIL DIVISION – Over 3,000 inmates per year are brought in, booked, and held for some period of time ranging from one day to six months. The jail staff is responsible for security, care, and custody of each inmate. The feeding, bedding, sanitation, health care, and protection from each other are provided by the jail. Letter writing, telephone calls, and visitation from families, attorneys, clergy, and others must be provided to all inmates while they are in jail. Violent inmates must be controlled. All information regarding inmates, their crimes, sentence, and conduct must be carefully recorded in a permanent file and provided to inquiring parties at any time.

Major Accomplishments

- Conducted operation "Who's Next?" with MHCPD resulting in 629 felony charges, 58 prescription cases, and over 100 suspects charged.
- Reduced average inmate population that resulted in controlling cost of incarceration through the alternative incarceration program, electronic monitoring, to qualifying offenders.
- Collected 233,627 dosage units of potentially harmful prescription drugs through Pills Can Kill campaign.
- Utilized volunteers in reserve operations; including patrol, crime prevention, neighborhood watch, administration, special activities, and training.
- Collected over \$53,000 in arrears child support from electronic monitoring offenders.
- Implemented a new online application process for pistol and concealed weapons permits; improving efficiency and access for citizens.

Goals & Objectives

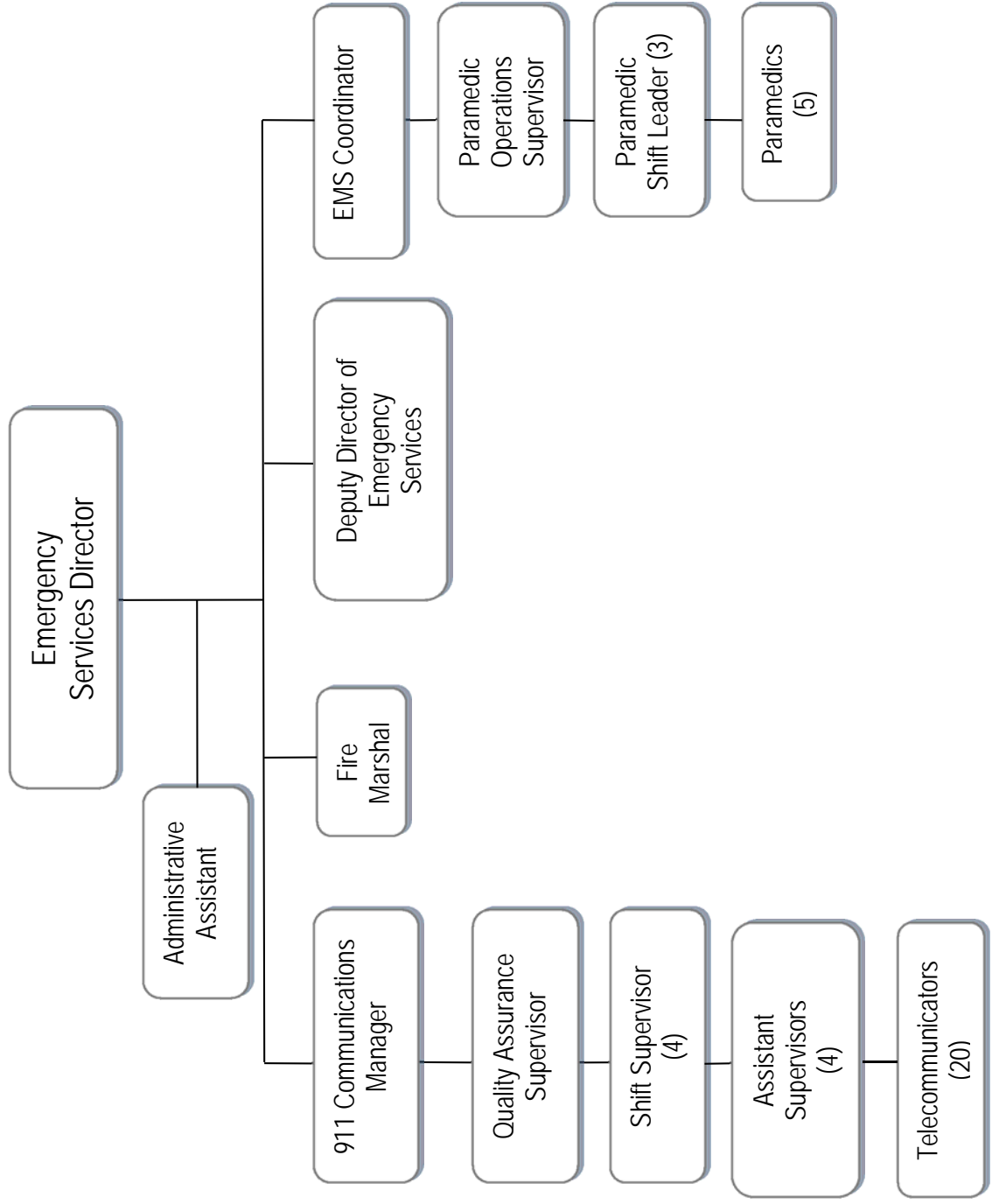
- Continue to provide for the safety, security, and well-being of our citizens. *Initiative #2.*
- Reduce the abuse and diversion of prescription drugs that are illegally obtained by means of doctor shopping, prescription forgeries, and poor prescribing practices. *Initiative #2.*
- Continue to work towards jail population reduction and alternative incarceration for appropriate offenders. *Initiatives #1, 2 & 4.*
- Reach more citizens through community watch and crime prevention programs. *Initiatives #2 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Average daily population	124	135	121	116 >
Detention Intake	2,994	3,200	3,000	N/A
Sheriff's Patrol unit calls for service	28,630	30,000	N/A	N/A
Warrants, Summons, Orders for Arrest Issued	6,707	7,500	N/A	N/A
Civil papers for service received	3,741	4,000	N/A	N/A
Concealed handgun permits processed	1,052	800	800	N/A
Pistol Permits Processed	1,201	850	N/A	N/A
Sex offenders address verification site visits	224	180	180	100%
Electronic monitoring offender participants	54	90	90	100
<i>Efficiency</i>				
Civil processes served	87%	90%	95%	100%
Criminal processes served	83%	85%	90%	100%
<i>Effectiveness</i>				
Collections of money on Writs of Executions	\$185,804	\$50,000	\$50,000	N/A
Service fees collected for civil processes	\$93,425	\$160,000	\$160,000	N/A
Total weapons fees collected	\$89,873	\$140,000	\$140,000	N/A
Child support collected due to electronic monitoring	\$53,769	\$70,000	\$70,000	N/A
Jail Days saved due to electronic monitoring	4,183	5,500	5,500	N/A
Savings to County due to electronic monitoring	\$302,235	\$228,150	\$248,400	\$400,000
Warrants Arrest Made	1,823	2,500	2,500	N/A
Drug suspects arrested	86	200	200	N/A
Drug Charges	446	500	600	N/A

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
CRIMINAL DIVISION						
Personnel	3,041,167	3,149,549	3,213,045	3,213,045	3,212,015	
Operations	751,441	788,516	799,536	804,335	810,335	
Capital Outlay	274,804	241,155	237,301	237,300	237,300	
Total	4,067,412	4,179,220	4,249,882	4,254,680	4,259,650	1.92%
CIVIL DIVISION						
Personnel	216,797	206,715	200,445	200,445	200,345	
Operations	18,687	26,200	23,200	23,200	23,200	
Total	235,484	232,915	223,645	223,645	223,545	-4.02%
BAILIFF DIVISION						
Personnel	258,180	274,335	334,550	334,550	335,815	
Operations	79,059	122,455	52,690	52,690	52,690	
Total	337,239	396,790	387,240	387,240	388,505	-2.09%
JAIL DIVISION						
Personnel	1,457,413	1,493,050	1,600,341	1,600,340	1,601,510	
Operations	1,287,109	1,155,249	1,308,849	1,308,845	1,363,845	
Total	2,744,522	2,648,299	2,909,190	2,909,185	2,965,355	11.97%
GRAND TOTAL	7,384,657	7,457,224	7,769,957	7,774,750	7,837,055	5.09%
Revenue Sources						
Intergovernmental	357,768	321,194	321,625	328,215	328,215	
Miscellaneous	4,100	8,000	8,000	8,000	8,000	
Fees	159,473	130,000	130,000	150,000	150,000	
Total	521,341	459,194	459,625	486,215	486,215	5.88%
Staffing						
Criminal	49.00	49.00	49.00	49.00	49.00	
Civil	3.00	3.00	3.00	3.00	3.00	
Bailiff	5.00	5.00	6.00	6.00	6.00	
Jail	32.00	32.00	33.00	33.00	33.00	
Full Time Positions	89.00	89.00	91.00	91.00	91.00	
FTE - Part-time	4.47	5.76	5.36	5.36	5.36	
Number of Positions	93.47	94.76	96.36	96.36	96.36	1.69%

Emergency Services Organizational Chart



Paramedic Operation

Public Safety

Purpose: The Paramedic Operations Department is a division of the Emergency Services Office. The purpose of the paramedic operations department is to provide advanced pre-hospital Life Support to areas of Carteret County where the local EMS agencies are not capable of providing paramedic level care, and to assist the other paramedic agencies often with critical patient care situations and during times of multiple 911 calls in those areas. Carteret County operates three paramedic quick response vehicle (QRV) units. These units provide the primary paramedic coverage to nine local EMS districts. Current on-duty paramedics respond when requested on other incident support vehicles, rehabilitation, boat response, and the Carteret Mobile Emergency Communication (CMAC) vehicle.

Major Accomplishments

- Procured a new location for County Medic #2.
- Implemented a CPR training class at West Carteret High School.
- Responded to 2,091 emergency calls with an average response time of 9.37 minutes.

Goals & Objectives

- Continue working with county nonprofit EMS departments to enhance their level of patient care and build stronger working relationships. *Initiatives #1, 2 & 4.*
- Implement and in-house training program. *Initiatives #1, 2 & 4.*
- Provide high level patient care to the citizens and visitors of Carteret County. *Initiatives #1, 2 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
QRV 1 calls/year (Davis)	989	1,100	1,100	1,000
QRV 2 calls/year (Broad & Gales Creek)	729	1,000	1,000	1,250
QRV 3 calls/year (Pine Knoll Shores)	373	450	450	325
QRV 4 calls/year	21	25	25	25

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	787,983	766,920	870,850	830,040	829,085	
Operations	111,422	139,835	138,020	138,020	135,520	
Capital Outlay	-	71,200	-	-	-	
Total	899,405	977,955	1,008,870	968,060	964,605	-1.37%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	10.00	10.00	11.00	10.00	10.00	
FTE - Part Time Positions	1.26	1.10	1.30	1.30	1.30	
Numbers of Positions	11.26	11.10	12.30	11.30	11.30	1.80%

Purpose: To maintain a high level of preparedness, identify vulnerabilities, effectively mitigate disasters, provide public education, respond to all-hazard emergency situations; and facilitate effective recovery efforts following a disaster. The Emergency Management Department acts as a liaison between federal and state emergency response agencies and the local governments of Carteret County.

Major Accomplishments

- Participated in several exercises with state, federal, and local emergency management agencies.
- Developed standard operating procedures for issuing emergency notifications through Code Red.
- Successfully completed all requirements for annual Emergency Management Performance Grant (EMPG) funding.
- Successfully operated Emergency Operations Center in response to multiple severe weather incidents.

Goals & Objectives

- Enhance our preparedness and mitigation outreach to our citizens, partners, and stakeholders through various communications methods to include: social media, emergency broadcast, social events, etc.
Initiatives #1, 2 & 4.
- Update and maintain emergency plans and procedures to ensure the highest level of mitigation, preparedness, response, and recovery; conduct reviews of healthcare facilities disaster plans. *Initiatives #1, 2 & 4.*
- Develop, coordinate and bring to the County, training opportunities for all Emergency Support Functions (ESFs) and disaster staffing; including conducting exercises to test emergency response plans and procedures.
Initiatives #1, 2 & 4.
- Engage the public, private, non-profit, and citizen community in emergency management and provide easy access to preparedness, planning, and emergency information. *Initiatives #1, 2 & 4.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	209,759	223,160	227,415	226,405	226,715	
Operations	120,761	100,550	102,550	100,050	100,475	
Capital Outlay	-	-	35,340	-	-	
Total	330,520	323,710	365,305	326,455	327,190	1.08%
Revenue Sources						
Intergovernmental	38,362	65,000	37,000	37,000	37,000	-43.08%
Staffing						
Full Time Positions	3.00	3.00	3.00	3.00	3.00	
FTE - Part Time Positions	-	-	0.05	-	-	
Numbers of Positions	3.00	3.00	3.05	3.00	3.00	0.00%

Fire Marshal

Public Safety

Purpose: To serve the citizens of Carteret County by providing life safety strategies through inspection, investigation, public education, and code management. The Fire Marshal serves as an advisor to the 20 local fire departments and as a liaison between the fire departments and county government.

Major Accomplishments

- Modified fire inspection forms and follow up inspection procedures to address life safety issues.
- Received a grant from the North Carolina Department of Insurance for smoke and carbon monoxide detectors.
- Provided inspection and investigation data to assist Beaufort, Harkers Island, Newport, Morehead City, and Indian Beach Fire Districts with their ISO inspections.

Goals & Objectives

- Continue to assist fire departments in lowering their ISO rating. *Initiatives #1, 2 & 4.*
- Expand our educational outreach to educate the public about fire and life safety issues. *Initiatives #1, 2 & 4.*
- Continue to partnership with state, federal, and local agencies to reduce life safety issues. *Initiatives #1, 2 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Occupancy Inspections (Business, County Buildings, Group & Foster Homes)	596	400	500	500
Investigations (Fire, Illegal Burn, & Hazardous Materials)	31	30	0	0
Fire Prevention Activities	5	8	12	12
Unsafe Acts/Illegal Burning	8	10	0	0

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	91,253	100,015	108,335	101,295	101,155	
Operations	21,591	26,380	27,463	27,465	26,735	
Capital Outlay	33,267	-	-	-	-	
Total	146,111	126,395	135,798	128,760	127,890	1.18%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.00	1.00	2.00	1.00	1.00	
FTE - Part Time Positions	0.65	0.95	0.96	0.96	0.96	
Numbers of Positions	1.65	1.95	2.96	1.96	1.96	0.51%

Purpose: Provide the vital link between the public and emergency responders by processing all 911 and non-emergency calls to acquire and disseminate information while efficiently dispatching appropriate public safety and emergency services. This department is manned 24 hours a day, 7 days a week, 365 days a year.

Major Accomplishments

- Trained and certified staff using National Academy of Emergency Dispatch protocol classes.
- Dispatched resources to 145,863 calls for service, answered 120,259 phone calls (911 and administrative lines combined), and actively participated in approximately 583,452 radio transmissions.
- Created response plans in the Computer Aided Dispatch system (CAD) to further assist telecommunicators in the efficient and accurate dispatch of resources to emergent incidents.

Goals & Objectives

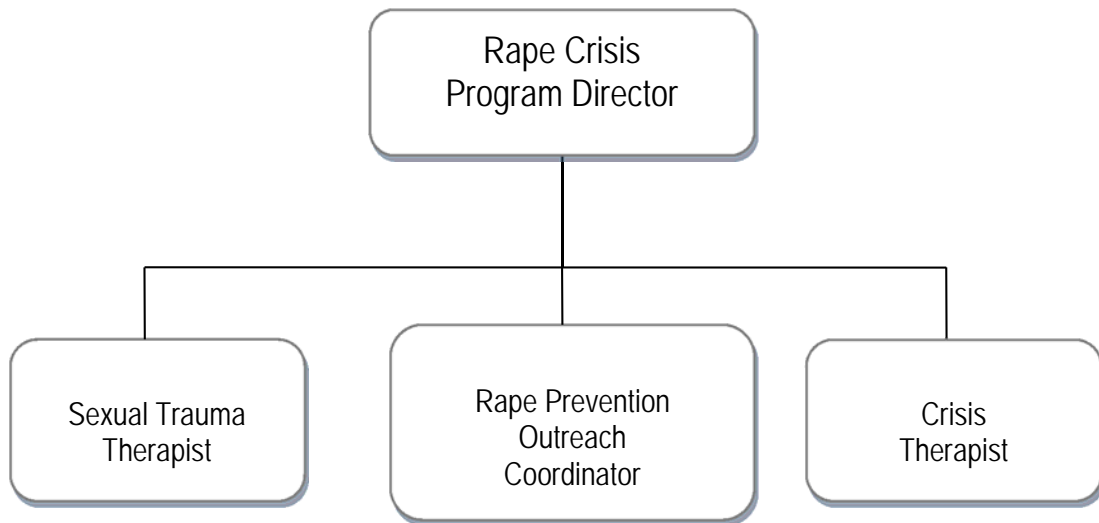
- Continue to enhance communications infrastructure, operations and procedures in an effort to obtain national accreditation. *Initiatives #1, 2 & 4.*
- Continue to hire, train, and retain professional and competent 911 staff to operate the communications center which will further enhance our overall effectiveness. *Initiatives #1, 2 & 4.*
- Continue to enhance response plans previously built in the CAD to include in-depth layers of backup personnel which could be needed during a mass casualty event. *Initiatives #1, 2 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Prompt processing of emergency / assistance / incidents	145,863	148,000	148,000	100%
<i>Efficiency</i>				
Dispatch Protocol Proficiency	98.7%	99.5%	100%	100%
<i>Effectiveness</i>				
Answer 911 Calls < 10 sec	99.3%	100%	100%	100%
Dispatch emergent calls for service <90 seconds	100%	100%	100%	100%
Identify & troubleshoot system failures <60 min	100%	100%	100%	100%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	1,333,960	1,389,430	1,553,531	1,486,130	1,501,390	
Operations	202,245	231,970	251,598	248,700	248,525	
Total	1,536,204	1,621,400	1,805,129	1,734,830	1,749,915	7.93%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	29.00	30.00	30.00	30.00	30.00	
FTE - Part Time Positions	1.41	1.15	1.15	1.15	1.15	
Numbers of Positions	30.41	31.15	31.15	31.15	31.15	0.00%

Rape Crisis Organizational Chart



Purpose: The purpose of the Rape Crisis Department is to provide services, at no cost, to victims of sexual assault and abuse, under mandate and according to guidelines established by the NC Council for Women and the US Department of Justice, including: crisis intervention 24 hrs./7 day; follow-up support and criminal justice system advocacy; counseling; transportation; assistance filing compensation claims and court documents; any other services mandated by the terms of specific grant award agreements. Staff conducts training for; law enforcement, medical personnel, other agency professionals, and collaborates with the prosecutor's office, hospital emergency department, school resource officers, and guidance counselors, Child Protective Services, and law enforcement agencies. Staff also conducts community education programs and prevention programs in schools and day care centers.

Major Accomplishments

- Served 166 primary and secondary victims: 25% of whom were children 0-18.
- Provided 1,200 hours of counseling to primary and secondary victims/survivors of sexual assault and abuse.
- Conducted Clothesline and Blue Jean Project for Sexual Assault Awareness Month.
- Became member of the military Sexual Assault Response Team (SART) based at Cherry Point.
- Increased number of clients referred from the Treatment Accountability for Safer Communities (TASC) program.

Goals & Objectives

- Continue to provide services to underserved populations in the county, such as rural and minority groups. *Initiatives #2 & 4.*
- Attend specialized trainings to treat, work, and to stay updated on the most effective modalities used to assist victims/survivors of sexual abuse and assault. *Initiatives #2 & 4.*
- Conduct a community assessment to explore met/unmet needs and concerns in the county for sexual abuse survivor/victim services and the utilization of available resources. *Initiatives #2 & 4.*
- Increase efficiency of direct victim's services for clients; by providing case management and continued advocacy to all victims/survivors seen by the program. *Initiatives #2 & 4.*
- Continue to conduct community sexual abuse awareness events during the year. *Initiatives #2 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Counseling Hours provided to primary and secondary victim	800	1,500	1,600	1,500
Direct Services to victims/families	1,000	1,500	1,600	1,400
<i>Efficiency</i>				
Educational Programs Provided	35	35	40	35
Participants in Educational Program	1,500	2,000	2,000	1,500

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	201,394	201,905	263,185	246,310	246,695	
Operations	31,959	30,570	33,260	32,660	32,160	
Total	233,353	232,475	296,445	278,970	278,855	19.95%
Revenue Sources						
Intergovernmental	130,130	79,960	155,210	155,210	155,210	
Miscellaneous	2,370	1,500	1,500	1,500	1,500	
Total	132,500	81,460	156,710	156,710	156,710	92.38%
Staffing						
Full Time Positions	4.00	3.00	4.00	4.00	4.00	
FTE - Part Time Positions	0.06	0.14	0.63	0.63	0.63	
Numbers of Positions	4.06	3.14	4.63	4.63	4.63	47.45%

Medical Examiner**Public Safety**

Purpose: The County must pay to have state performed autopsies on certain deaths that occur within our County. The medical examiner in Carteret County goes to the sites where death has occurred, checks the body and determines whether an autopsy is needed. If an autopsy is needed, the County must pay to have one performed. Effective October 1, 2015 the NC General Assembly ratified bills to N.C.G.S. 130A-387 and 130A-389 which resulted in a 100% increase in Medical Examiner Fees and 40% increase in Autopsy Fees.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Contracted Services	49,850	48,000	69,000	69,000	69,000	
Total	49,850	48,000	69,000	69,000	69,000	43.75%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Animal Control

Public Safety

Purpose: To protect public health by educating, preventing, and the investigation of complaints while enforcing animal and rabies control laws and regulations as set forth in the county ordinance.

Major Accomplishments

- Promoted programs and clinics resulting in 1,219 cats and dogs receiving rabies vaccinations.
- Completed PetSmart Charities grant for spay and neutering dogs; each dog received rabies and distemper vaccinations, rabies tag and microchip.
- Implemented Carteret County Animal Services Board, partnering with law enforcement and towns, to provide an understanding of Animal Control services and fielding ideas for the betterment of all animals in the county.

Goals & Objectives

- Seek additional grants for spay and neutering cats and dogs to control the animal population.
Initiatives #1, 2 & 4.
- Review County ordinances for possible updates and/or changes to better serve the needs of the County.
Initiatives #1, 2 & 4.

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Telephone Calls	15,000	16,000	16,000	100%
Premises visited/patrolled Areas	3,000	3,000	3,000	100%
Animals Impounded	800	700	900	100%
<i>Efficiency</i>				
Premises visited/Patrolled per Animal Control Officer	1,100	1,000	1,200	100%
Animals Impounded per Animal Control Officer	350	300	350	100%
<i>Effectiveness</i>				
Complaint per 1000 pop	0	0	0	0

		Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category		2014-2015 Actual				
Personnel		184,745	194,270	265,385	273,075	
Operations		406,413	379,450	328,080	314,300	
Total		591,157	573,720	593,465	587,375	2.38%
Revenue Sources						
Intergovernmental		-	-	5,000	5,000	-
Miscellaneous		91,810	84,590	-	-	-
Fees		2,775	15,000	3,000	3,000	
Total		94,585	99,590	8,000	8,000	-96.99%
Staffing						
Full Time Positions		4.00	5.00	5.00	5.00	
FTE - Part Time Positions		0.49	0.96	0.65	0.65	
Numbers of Positions		4.49	5.96	5.65	5.65	-5.20%

Transportation

**Airport
Harbor Authority
Carteret County Area Transportation (CCATS)**

Airport**Transportation**

Purpose: To provide the Airport Authority the means of operating and maintaining the Michael J. Smith Field in such a manner as to provide a safe haven for general aviation aircraft to arrive, depart, or base; while continuing to develop short and long range plans which will meet the aviation needs and requirements of Carteret County in the short and long term.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Operating Contribution	444,720	67,290	117,290	117,290	117,290	
Capital Contribution	16,665	16,665	16,665	16,665	16,665	
Total	461,385	83,955	133,955	133,955	133,955	59.56%
Revenue Sources						
Intergovernmental	-	-	-	-	-	0.00%
Staffing Numbers of Positions	-	-	-	-	-	

Harbor Authority

Transportation

Purpose: Carteret County Harbor Authority is a seven member board appointed by the Board of Commissioners to oversee three active harbors of refuge located within the County. The harbors generate revenue for the County through slip rental and are for the convenience of local watermen. The three harbors are ultimately provided as safe harbors of refuge during rough weather. The Authority was created by House Bill 730 Codified as Chapter 598 of the North Carolina General Assembly.

Major Accomplishments

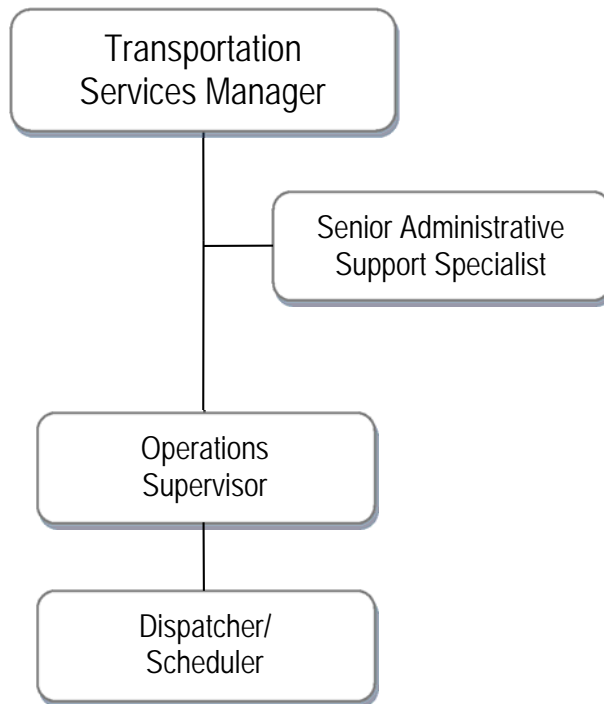
- Purchased adjacent property at Harkers Island Harbor.
- Repaired electrical markers at Harkers Island Harbor.
- Replaced damaged wires to water pump at Atlantic Harbor.

Goals & Objectives

- Remove sinking and derelict boats at Atlantic Harbor. *Initiatives #1, 4 & 7.*
- Maintain all harbors for the safety and welfare of all watermen. *Initiatives #1, 4 & 7.*
- Obtain lease through state for land adjacent to Cedar Island Harbor. *Initiatives #1, 4 & 7.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Operations	17,078	25,000	25,000	25,000	25,000	
Capital Outlay	-	60,000	-	-	-	
Total	17,078	85,000	25,000	25,000	25,000	-70.59%
Revenue Sources						
Fees	21,816	25,000	25,000	25,000	25,000	
Total	21,816	25,000	25,000	25,000	25,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

CCATS Organizational Chart



Purpose: To oversee the operation of the Carteret County Area Transportation System (CCATS); to coordinate the provision of medical transportation to clients of Department of Social Services (DSS); to provide improved human service and public transportation to the citizens of Carteret County; and to seek grant funding to aid in accomplishing these tasks.

Major Accomplishments

- Increased ridership and reduced services hours and miles through greater efficiency of operations.
- Created a MOA to contract services with Craven County.
- Added five contracted organizations within the county resulting in 100% reimbursements for transportation.

Goals & Objectives

- Continue to increase the number of individuals served without increasing service hours or miles.
Initiatives #1, 4 & 7.
- Pilot a Park-N-Ride to citizens in the Down East area. *Initiatives #1, 4 & 7.*
- Develop an agreement with neighboring county transit systems. *Initiatives #1, 4 & 7.*
- Expand marketing program to all festivals, fairs and events in Carteret County. *Initiatives #1, 4 & 7.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Total Trips	61,584	63,000	65,000	77,000
Total Miles	539,828	550,000	530,000	700,000
Total Hours of Service	31,241	35,000	33,000	40,000
<i>Efficiency</i>				
Average Trip Miles	9.0	8.5	8.0	8.5
<i>Effectiveness</i>				
Passengers per service Hour per vehicle	2.05	2.35	2.75	3.25

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	560,494	609,275	623,495	623,495	622,805	
Operations	256,988	304,975	280,950	275,950	280,530	
Capital Outlay	-	265,170	110,000	110,000	110,000	
Total	817,481	1,179,420	1,014,445	1,009,445	1,013,335	-14.08%
Revenue Sources						
Intergovernmental	737,800	1,066,335	892,410	892,410	892,410	
Fees	155,210	118,030	116,000	116,000	116,000	
Total	893,010	1,184,365	1,008,410	1,008,410	1,008,410	-14.86%
Staffing						
Full Time Positions	4.00	4.00	4.00	4.00	4.00	
FTE - Part Time Positions	16.88	16.72	16.68	16.68	16.68	
Numbers of Positions	20.88	20.72	20.68	20.68	20.68	-0.19%



Environmental Protection

**Forest Fire Control
Waste Collections
Public Works**

Forest Fire Control

Environmental Protection

Purpose: To develop, protect, and manage the multiple resources of North Carolina's forests through professional stewardship, enhancing the quality of life for our citizens while ensuring the continuity of these vital resources. Services are provided in three (3) basic areas: 1) Forest Management – writing woodland management plans, at no charge, with recommendations for timber sales, tree planting, thinning, site preparation, insect and disease problems, maintaining water quality, etc.; 2) Forest Stewardship – how to participate in the program which emphasizes forest management, wildlife, aesthetics, soil and water quality; and 3) Forest Fire Control – prevention, pre-suppression, and suppression of forest fires. The County contracts with the State Department of Environment, Health and Natural Resources for forest fire control. The entire Forest Fire budget is \$337,312 of which the County funds 40% while the State funds 60%.

Major Accomplishments

- 5 forest management plans written for Carteret County landowners involving 165 acres.
- 74 acres of forest regeneration (all planted).
- 1 inspection of forestry operations (Forest Best Management Practices) affecting 200 acres.
- 21 Community Wildland Protection Program plans written to assist volunteer fire departments in Carteret County receive federal wildland fire grants.

Goals & Objectives

- Write 15 forest management plans in Carteret County. *Initiatives #1 & 4.*
- Conduct 350 acres of forest regeneration in Carteret County. *Initiatives #1 & 4.*
- Inspect 10 forestry operations for adherence to Forest Best Management Practices related to water quality. *Initiatives #1 & 4.*
- Teach 2 Wildland Fire Suppression classes to volunteer fire departments. *Initiatives #1 & 4.*
- Conduct 20 information, education, and outreach programs. *Initiatives #1 & 4.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Forest Fire Contribution	109,831	134,925	134,925	134,925	134,925	
Total	109,831	134,925	134,925	134,925	134,925	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Waste Collection

Environmental Protection

Purpose: Carteret County contracts with a private carrier, GDS of New Bern, for waste collection. There are twelve convenience sites located throughout the County where taxpayers can take their waste. The county pays a contract price per month to GDS, plus a tipping fee to the regional solid waste authority for waste carried over the scales.

Major Accomplishments

- Maintained the 12 convenience sites.
- Provided recycle service to all citizens.
- Provided yard waste collection at central sites.
- Provided electronic waste collection at the Hibbs Road site.

Goals & Objectives

- Maintain the 12 convenience sites. *Initiatives #1 & 4.*
- Expand the electronic recycling to two additional locations and further promote all aspects of recycling. *Initiatives #1 & 4.*

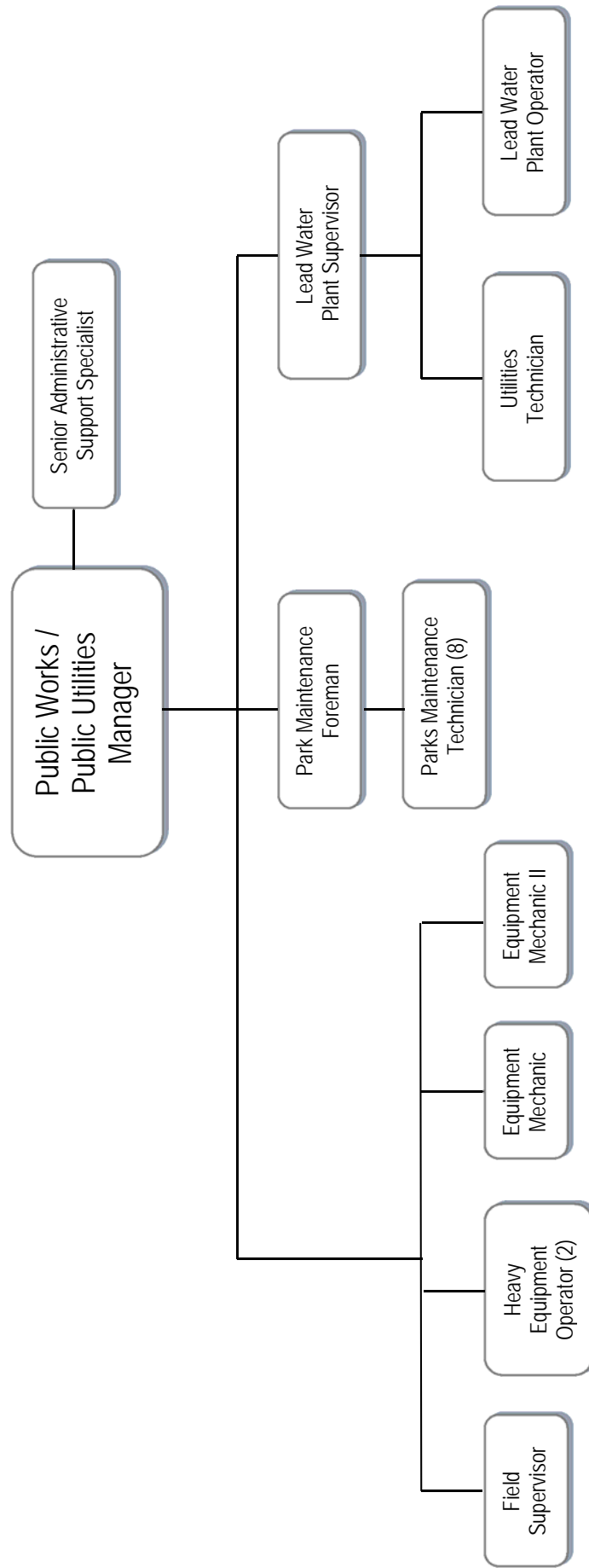
Fiscal Year	Tipping Fee
2007-2008	\$46.50
2008-2009	\$46.50
2009-2010	\$48.50
2010-2011	\$50.50
2011-2012	\$50.50
2012-2013	\$50.50
2013-2014	\$52.50
2014-2015	\$52.50
2015-2016	\$52.50
2016-2017	\$52.50

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Solid Waste Program Cost	\$ 2,581,193	\$ 2,609,500	\$ 2,743,500	\$2,700,000
Tonnage Handled Each Year	35,135	23,400	25,000	23,000
<i>Efficiency</i>				
Cost per ton handled	\$73.46	\$111.51	\$109.74	\$117.39
Yard Waste & Recyclables kept out of Landfill	14%	15%	17%	18%
<i>Effectiveness</i>				
Actual vs. Desired Recycle Rate	86%	87%	90%	100%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Operations	27,486	30,400	26,000	26,000	26,000	
Solid Waste Collections	2,540,695	2,600,125	2,717,000	2,717,000	2,767,000	
Landfill Closure	13,012	18,000	17,000	17,000	17,000	
Total	2,581,193	2,648,525	2,760,000	2,760,000	2,810,000	6.10%
Revenue Sources						
Intergovernmental	149,085	152,000	142,000	142,000	142,000	
Fees	2,431,367	2,400,000	3,045,000	3,045,000	3,095,000	
Total	2,580,452	2,552,000	3,187,000	3,187,000	3,237,000	26.84%
Staffing						
Numbers of Positions	-	-	-	-	-	

Public Works/Public Utilities Organizational Chart



Public Works Department

Environmental Protection

Purpose: Assist county departments in maintenance, repairs, construction, and reconstruction of county owned vehicles, property, and equipment. Department reduces cost significantly for the county, which allows for efficient and cost effective operations of county owned vehicles, properties, and equipment. Public Works assists the Harbor Authority with dredging projects, pylon replacement, and waterway clearing for navigation and drainage. Public Works maintains the closed county landfill and maintains the entrance/exit roadways to twelve (12) convenience sites. To prevent the transmission of vector-borne disease to humans through education, inspection, surveillance, and monitoring for known or suspected breeding and harborage places. This program enforces the Ordinance of Carteret County and the laws adopted by the State of North Carolina.

Major Accomplishments

- Monitored the electronics and paint recycling programs throughout the year.
- Through training and better awareness of workplace dangers, department had a year with no reportable injuries.
- Established a stronger working relationship with Public Buildings Department to improve efficiency.

Goals & Objectives

- Improve our larvicide program with vector control to reduce chemical spraying for mosquitos. *Initiatives #1 & 4.*
- Increase collaboration with other departments to improve efficiency and create savings on contracted services. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Mosquito Control (Spraying and equipment maintenance)	4,300	4,200	4,000	4,000
<i>Efficiency</i>				
Chilton Labor Hours (2012 Chilton Labor Rate = \$95)	2,600	2,500	2,400	2,400
<i>Effectiveness</i>				
Savings realized by using in-house mechanic labor for vehicle maintenance	\$ 188,000	\$ 185,000	\$ 182,000	\$180,000

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	404,884	427,150	439,975	434,190	432,320	
Operations	292,131	315,175	339,100	323,200	320,900	
Capital Outlay	7,400	22,650	-	-	-	
Total	704,415	764,975	779,075	757,390	753,220	-1.54%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	6.50	6.50	6.50	6.50	6.50	
FTE - Part Time Positions	3.96	6.05	5.64	5.64	5.64	
Numbers of Positions	10.46	12.55	12.14	12.14	12.14	-3.27%

Economic & Physical Development

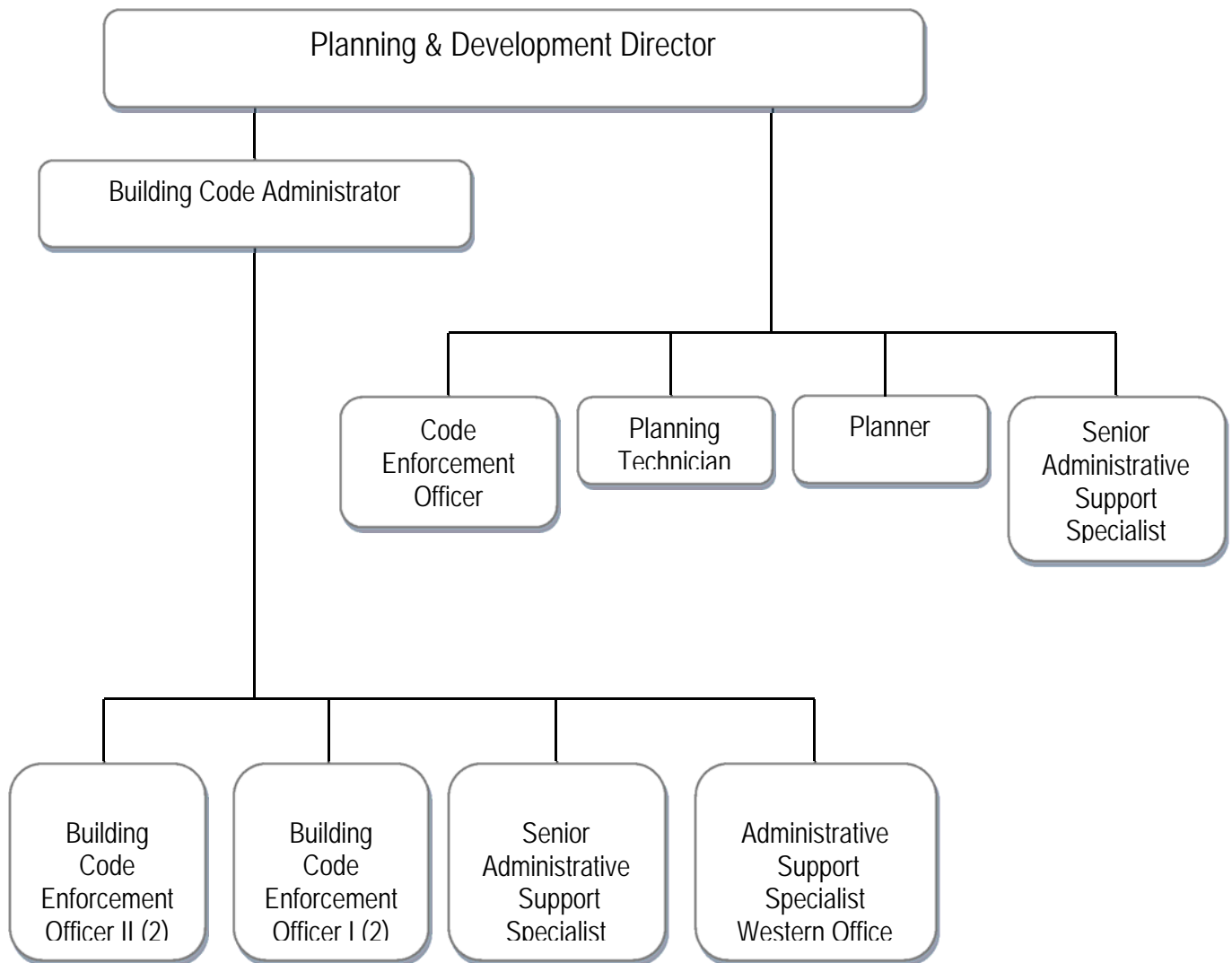
**Economic Development
Planning And Development
General Services
Shore Protection
Cooperative Extension**

Economic Development**Economic and Physical Development**

Purpose: Carteret County makes annual contributions to various organizations whose purpose is to promote business development in Carteret County.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Economic Development	175,000	175,000	175,000	175,000	75,000	
Eastern Region Loan Projects	576,923	-	-	-	-	
Business Development	25,000	25,000	25,000	25,000	25,000	
Total	776,923	200,000	200,000	200,000	100,000	-50.00%
Revenue Sources						
Intergovernmental	-	-	-	-	-	
Total	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Department of Planning & Development Organization Chart



Purpose: The Department is responsible for guiding the overall growth of the County through implementation of local ordinances, the International Building Code, and the CAMA Land Use Plan. The department works in conjunction with the Planning Commission, Zoning Board of Adjustment and the Board of County Commissioners for approval of projects. The department is responsible for implementing the building inspections program, including the local administration of CAMA (Coastal Area Management Act) and the local Flood Damage Prevention Ordinances for the unincorporated areas of the County and the Towns of Bogue, Cape Carteret, Cedar Point, Pelletier, and Indian Beach.

Major Accomplishments

- Participated in the Joint Land Use Study Task Force to support the military missions at Cherry Point, Bogue Field, Atlantic Field, and the bombing range by working to reduce encroachments.
- Continued to streamline ordinances in an effort to better serve customers.
- Streamlined code enforcement.
- Improved mapping and used other evaluation exercises toward improving our CRS rating.

Goals & Objectives

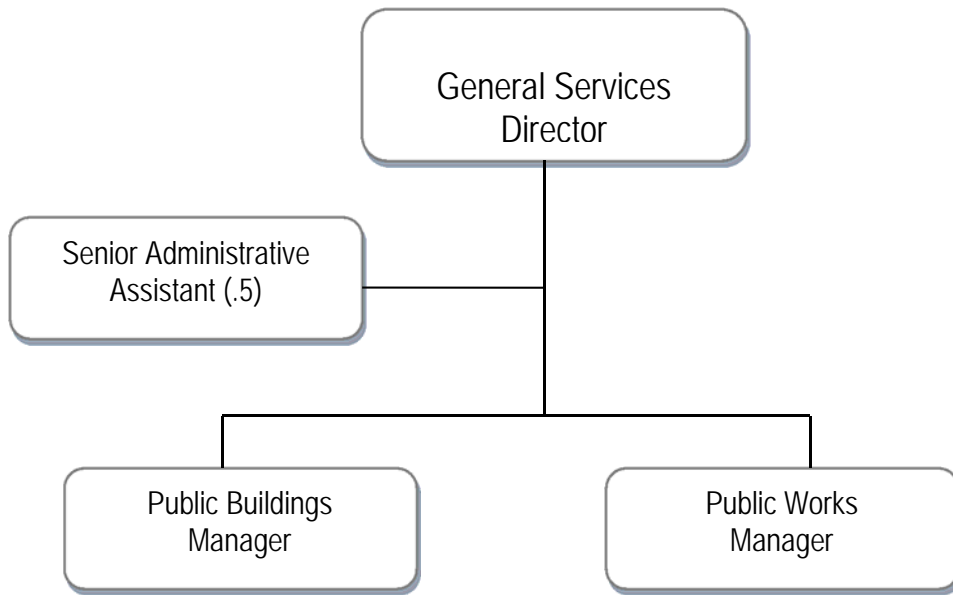
- Complete Cherry Point Joint Land Use Study and begin implementation. *Initiative #4.*
- Initiate online permit application system for customer convenience. *Initiative #4.*
- Continue to work toward consistent, effective, and user friendly planning ordinances. *Initiative #4.*
- Continue to take a proactive approach to Flood Damage Prevention activities specifically as they pertain to life safety and economic preservation. *Initiatives #1 & 4.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Number of Inspections	9,818	9,900	10,000	10,000
Number of Permits Issued	3,256	3,240	4,000	5,000
<i>Efficiency</i>				
Average miles/inspection	10.4	11.3	11.0	11.0
<i>Effectiveness</i>				
% of violations that have met compliance	79%	91%	985%	98%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	613,619	664,760	658,495	656,735	657,745	
Operations	257,359	484,985	163,285	163,285	162,285	
Capital Outlay	-	-	21,000	-	-	
Total	870,977	1,149,745	842,780	820,020	820,030	-28.68%
Revenue Sources						
Intergovernmental	150,411	364,000	44,000	44,000	44,000	
Fees	544,236	615,000	615,000	615,000	615,000	
Total	694,646	979,000	659,000	659,000	659,000	-32.69%
Staffing						
Full Time Positions	10.50	10.50	11.00	11.00	11.00	
FTE - Part Time Positions	0.35	0.48	0.48	0.48	0.48	
Numbers of Positions	10.85	10.98	11.48	11.48	11.48	4.55%

General Services Organizational Chart



General Services

Economic and Physical Development

Purpose: The General Services Department manages the planning and construction of County Government capital projects along with any in-house projects performed by Public Buildings and Public Works. General Services also manages disaster debris removal and the county solid waste program.

Major Accomplishments

- Completed bid approval process for fencing at Freedom Park.
- Completed bid approval process for beach access and boardwalk at Salter Path and Radio Island beach accesses.

Goals & Objectives

- Support the construction of general services facility. *Initiatives #1 & 5.*
- Provide technical assistance to public works, utilities, and public buildings departments as needed. *Initiatives #1, 4, 5, 6 & 10.*
- Work with public works, utilities, and public buildings departments to establish greater efficiencies within the departments. *Initiatives #1 & 4.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	21,372	124,255	78,750	78,750	79,345	
Operations	811	12,900	15,400	15,400	15,400	
Total	22,184	137,155	94,150	94,150	94,745	-30.92%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Full Time Positions	1.37	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.37	1.00	1.00	1.00	1.00	0.00%

Shore Protection Office

Economic & Physical Development

Purpose: The Shore Protection Office serves as the main point of contact for all beach restoration activities, secures federal, state, and private sector funding for shore protection projects; serves as principle liaison with the US Army Corps of Engineers (USACE); NC Division of Coastal Managements (NCDCM); and NC Division of Water Resources. Oversees and coordinates county lobbying efforts and communications with Federal and State elected and appointed officials, and provides staff support and guidance to the Carteret County Beach Commission.

Major Accomplishments

- Assisted with resolutions that asked the Army Corps of Engineers to eliminate the Shackleford Banks nourishment alternative in the Dredged Material Management Plan (DMMP).
- Migrated www.protectthebeach.com to the CivicPlus platform used by the County and fully integrated the website into the county domain. This effort included reformatting 25 individual webpages and the creation of numerous photo galleries.

Goals & Objectives

- Secure a sand and gravel leasing agreement from the Bureau of Ocean Energy Management. *Initiative #8.*
- Assist County to secure funding for deep draft and shallow draft waterway dredging particularly funding at the Morehead City Harbor. *Initiative #8.*
- Monitor endangered species listings and critical habitat designations as they are published in the Federal Register; formulate appropriate responses and serve as lead information source for local governments. *Initiative #8.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Personnel	131,676	166,085	177,060	177,060	177,060	
Operations	322,127	883,980	770,415	770,415	770,415	
Total	453,802	1,050,065	947,475	947,475	947,475	-9.77%
Revenue Sources						
Other Taxes	194,609	1,050,065	947,475	947,475	1,022,475	
Intergovernmental	259,194	-	-	-	-	
Total	453,802	1,050,065	947,475	947,475	947,475	-9.77%
Staffing						
Full Time Positions	1.00	1.50	1.50	1.50	1.50	
FTE Part Time Position	-	-	-	-	-	
Numbers of Positions	1.00	1.50	1.50	1.50	1.50	0.00%

Cooperative Extension Service

Economic and Physical Development

Purpose: The department is a leader in extending knowledge, and provides reliable, university based information and training. The mission is to provide individuals, families, and communities practical education they can trust to help them improve the quality of their lives. The focus is on agricultural issues and alternative crop and marketing opportunities, consumer horticulture issues, including home food production and preservation, family and consumer sciences issues, including health and financial well-being, and youth development, all for Carteret County citizens. We bring university solutions to local problems. The department includes a Soil and Water Conservation component, which provides quality technical assistance to the public to aid in properly developing, using, managing and improving the natural resources of the County.

Major Accomplishments

- 578 volunteers collected 2,127 pounds of litter as a part of the Big Sweep campaign.
- Cleared debris from Hull Swamp; improving drainage of Brandywine Bay subdivision and other local areas.
- 2,819 students were served through hands-on programs such as: Steps to Health, Embryology, and Health Rocks.
- 1,437 clients were assisted in the evaluation of their Medicare options through the Seniors Health Insurance Information Program (SHIIP), at an average savings of \$490 per client.

Goals & Objectives

- Empower youth and families in Carteret County to make healthier food choices and be physically active in order to achieve and maintain a healthy weight and prevent chronic disease.
- Help strengthen families' and the County's economic stability through educational programming relating to profitable, sustainable, and safe food, forest, and green industry systems.
- Provide educational programming to help citizens and businesses protect, conserve and enhance their environment and the valuable natural resources of Carteret County.

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Master gardener volunteer hours, Consumer Horticulture Educational Programming	1,618	1,800	2,000	
<i>Efficiency</i>				
Percentage of students participating in Health Rocks program	77%	100%	100%	100%
<i>Effectiveness</i>				
Percentage of students who participated in Health Rocks program improved their overall knowledge of nutrition	69%	77%	85%	100%

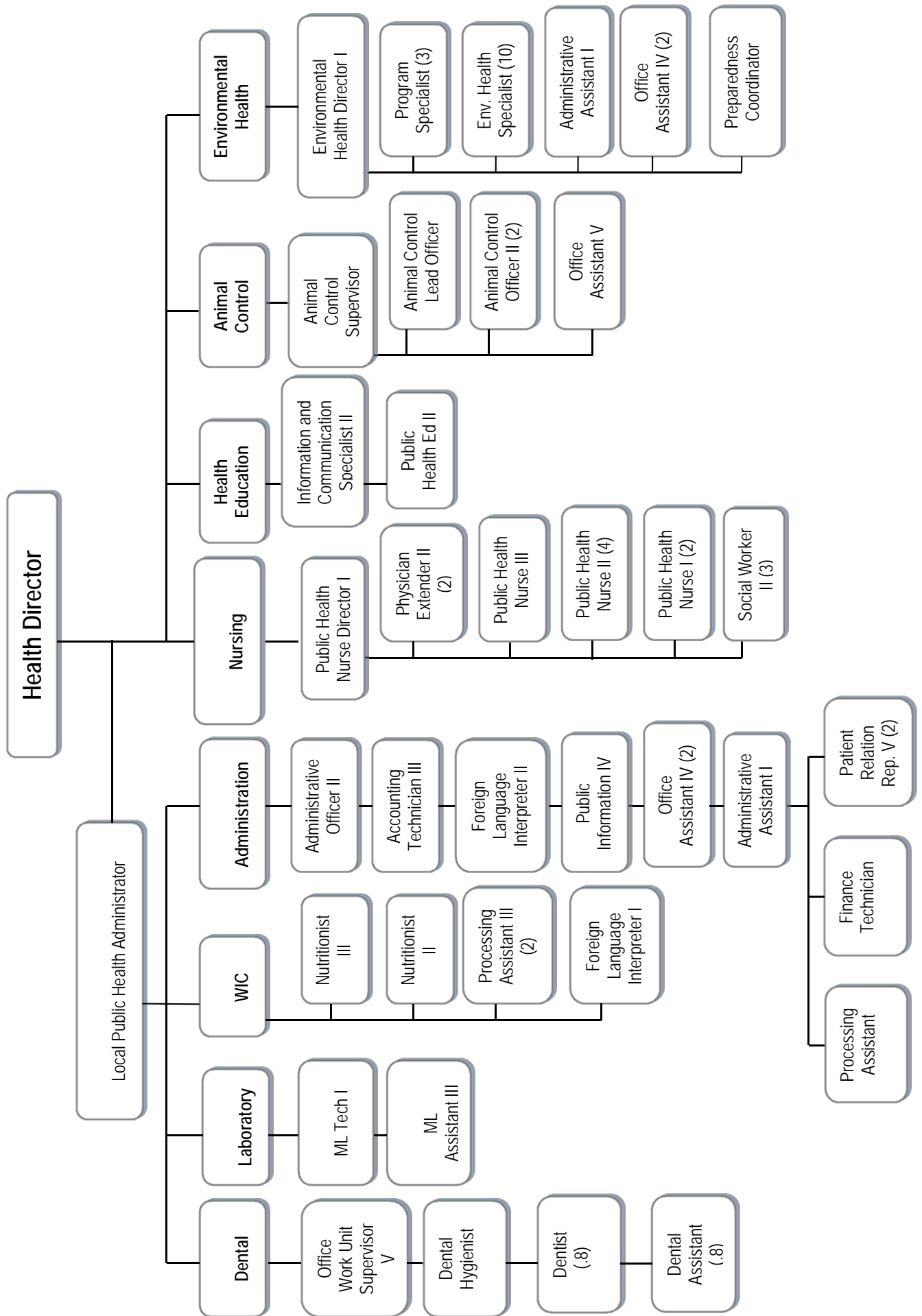
	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	58,562	61,224	66,545	57,205	57,285	
Operations	169,652	196,391	207,995	200,720	196,070	
Capital Outlay	22,032	-	-	-	-	
Total	250,245	257,615	274,540	257,925	253,355	-1.65%
Revenue Sources						
Intergovernmental	25,894	29,215	28,405	29,215	29,215	
Total	25,894	29,215	28,405	29,215	29,215	0.00%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE - Part Time Positions	0.07	0.06	0.43	-	-	
Numbers of Positions	1.07	1.06	1.43	1.00	1.00	-5.66%



Human Services

Health Services
Environmental Health
Other Human Services
Aging Services
Social Services
Veterans Services

Health Department Organizational Chart



Purpose: To provide core public health functions of assessment, policy development, and assurance and administrative support to all public health staff. Further to administer communicable disease prevention, screening, and treatment of all reportable communicable disease; provide a comprehensive immunization and inmate health program; and to prepare for and exercise response to disasters.

HEALTH PROMOTION – To promote community health focusing on policy change, modifications to laws, regulations, formal and informal rules, as well as standards of practice. Environmental change describes changes to physical and social environments that provide new or enhanced supports for healthy behaviors. To identify and refer for treatment individuals identified with abnormalities related to chronic disease such as cancer, diabetes, and glaucoma, and to reduce premature death and disability due to high blood pressure.

BREAST & CERVICAL CANCER CONTROL PROGRAM (BCCCP) – To increase the number of high risk women provided breast and cervical screening, follow-up, and re-screening services in Carteret County. 75% of whom must be at least 50 years of age or older.

COMMUNICABLE DISEASE – To protect the public from any disease outbreak. To report and conduct outbreak investigations, case and carrier investigation, and surveillance. To provide screening, diagnostic, and treatment services for sexually transmitted diseases, tuberculosis, and other reportable disease to include HIV. To carry out public health and related laws. To provide education and alerts to other public and private providers for early identification and management of communicable diseases.

FAMILY PLANNING - To improve pregnancy outcomes, to improve the health status of women before pregnancy, and to assure all pregnancies are intended.

MATERNAL HEALTH – To reduce infant morbidity and to improve the health status of women during pre-conception, pregnancy, and post-partum period.

CHILD HEALTH – Reduce mortality and morbidity among children and youth through early detection and follow-up of assessments, development, and or social concerns.

CARE COORDINATION for CHILDREN (CC4C) – To cooperate and collaborate with families of young children to assure identification of and access to preventative, specialized, and support services for themselves and their children. To assure children with special needs will have the maximum opportunity to reach their developmental potential.

Major Accomplishments

- Participated in 27 community health fairs and/or events.
- Cross trained staff to increase efficiency and productivity.
- Completed 2014 State of the County Health Report (SOTCH).
- Collaborated with Raab Outpatient Clinic to provide free breast screenings to women at the Breast Screening Clinic held at the Health Department.
- Collaborated with Broad Street Clinic and other outside agencies to increase number of women screened for breast and cervical cancer.
- Participated in Ebola response planning and protocols. Monitored travelers to our areas that had been in Ebola areas.
- Worked with Income Maintenance Caseworkers at DSS to assist uninsured women with positive pregnancies to apply for Medicaid.
- Implemented new scheduling concept for Maternal Health clients; to decrease length of appointments in the clinic.
- Increased number of postnatal home visits through deployment of nursing staff to provide these assessments in the home.
- Collaborated with outside physicians to help decrease emergency room visits.
- Improved the Neonatal Intensive Care Unit rates of those newborns getting into their medical homes within one week of discharge.

Goals & Objectives

- Implement evidence based strategies from the Healthy Communities goals. *Initiatives #4 & 9.*
- Increase community education and awareness of Health Department programs through health fairs, clinics, and mailings to the faith based organizations in our county. *Initiatives #4 & 9.*
- Continue to collaborate with private physicians and community partners to improve services to the citizens of Carteret County. *Initiatives #4 & 9.*
- Work with Carteret Health Care to initiate a referral system for STD clients that present in the Emergency Department; to encourage them to seek further testing through the Health Department that may not be completed by the hospital. *Initiatives #4 & 9.*
- Provide long-acting implantable contraception on site. *Initiatives #4 & 9.*
- Improve pregnancy outcomes for mothers and babies in Carteret County. *Initiatives #4 & 9.*
- Expand community education through increased outreach. *Initiatives #4 & 9.*
- Provide well-child exams and Kindergarten health assessments, as well as clinical services for children in Foster Care. *Initiatives #4 & 9.*
- Continue to encourage families to utilize medical homes to decrease cost of emergency room utilization. *Initiatives #4 & 9.*
- Continue educational efforts for parents and guardians regarding immunizations. *Initiatives #4 & 9.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
Workload (Output)				
Health fairs and/or events	27	35	40	40
Breast and Cervical clients seen	61	92	92	92
STD clients screened	742	750	750	750
Tuberculosis skin test given	580	625	625	625
Communicable disease follow-up	118	120	120	125
Family planning clinic visits	863	918	918	918
Family planning clients served	1,562	1,600	1,600	1,600
Prenatal visits	338	405	405	405
Pregnant women followed (PCM)	270	300	300	300
Newborn home visits	122	160	185	160
Children followed and tracked	213	340	340	340
Efficiency				
Family planning visits per nurse practitioner	863	918	918	918
Prenatal visits per nurse practitioner	300	380	380	380
Average caseload per care manager	65	68	68	68
Newborn visits performed by RN	122	160	185	160
Average caseload per CC4C care manager	38	65	65	65
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	1,651,962	1,888,804	1,926,160	1,926,160	1,952,495	
Operations	351,829	470,988	525,005	515,425	514,995	
Capital Outlay	18,469	21,903	58,190	-	-	
Total	2,022,260	2,381,695	2,509,355	2,441,585	2,467,490	3.60%
Revenue Sources						
Intergovernmental	723,143	717,637	719,979	719,985	719,985	
Fees	69,445	91,300	85,600	85,600	85,600	
Reserved Fund Balance	-	379,982	-	300,000	-	
Total	792,588	1,188,919	805,579	1,105,585	805,585	-32.24%
Staffing						
Full Time Positions	29.00	28.00	29.00	29.00	29.00	
FTE - Part Time Positions	1.52	3.36	1.44	1.44	1.44	
Numbers of Positions	30.52	31.36	30.44	30.44	30.44	-2.93%

Purpose: To improve oral health through dental education, prevention, and treatment services. To increase capacity to meet local dental needs through coordination of county, state, and private dental services. To improve dental access for low income children by establishing a safety net for treatment services.

Major Accomplishments

- Maximized dental access for low-income children in a school-based environment, including many that received dental services for the first time.
- Utilized the site at the Health Department over the summer seeing children from the WIC program and other eligible clients.
- Added a dental hygienist to the staff.

Goals & Objectives

- Continue to expand dental services in the WIC program, day care centers, middle and high schools.
Initiatives #1, 4 & 9.
- Address needs of pre-school aged children not currently seen by local dentist by providing early intervention.
Initiatives #1, 4 & 9.
- Develop a service driven program focus and outreach by becoming a multi-county program and expanding dentist hours provided. *Initiatives #1, 4 & 9.*

Performance Summary

	FY14 Actual	FY 15 Estimated	FY 16 Target	Current Goal
<i>Workload (Output)</i>				
Clients	824	900	920	875
Procedures	6,620	7,100	7,500	7,0000
Educational groups served	11	10	10	10
Health fairs	4	3	3	3
<i>Efficiency</i>				
Schools visited	9	9	12	12
Schools served	14	14	17	17
Head Start preschool centers	5	5	7	7
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	180,380	197,616	268,170	268,170	267,865	
Operations	28,087	45,724	32,477	32,475	30,350	
Capital Outlay	10,040	25,482	12,000	12,000	12,000	
Total	218,507	268,822	312,647	312,645	310,215	15.40%
Revenue Sources						
Intergovernmental	105,471	76,000	288,000	384,000	384,000	
Reserved Fund Balance	-	10,000	-	-	-	
Total	105,471	86,000	288,000	384,000	384,000	346.51%
Staffing						
Full Time Positions	2.80	3.60	3.60	3.60	3.60	
FTE - Part Time Positions	0.51	0.48	-	-	-	
Numbers of Positions	3.31	4.08	3.60	3.60	3.60	-11.76%

Purpose: Strengthen the local public health infrastructure and capacity for effective response to emergencies, disasters and possible bioterrorism events. To enhance all hazard strategic planning and direction, coordination and assessment, surveillance and detection capacities, risk communication and health information dissemination, and education and training.

Major Accomplishments

- Provided comprehensive mass vaccination training and demonstrations for Health Department staff.
- Coordinated WebEOC training for human services staff.
- Conducted a full-scale continuity of operations mass vaccination exercise.
- Worked with staff and Risk Management to develop emergency alert code procedures.

Goals & Objectives

- Integrate Health and DSS disaster planning into human services disaster planning. *Initiatives #4 & 9.*
- Continue investigating CureMD (electronic medical record) inventory capabilities to assist with managing medical countermeasures and medical supplies during and after a disaster, disease outbreak, or public health emergency. *Initiatives #4 & 9.*
- Develop a list of medical providers and organizations willing to assist the Health Department during a mass vaccination response. *Initiatives #4 & 9.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
New County Employee Preparedness Trainings	6	4	4	4
Employees Fit Tested through Respiratory Protection Program	29	29	29	29
<i>Efficiency</i>				
New County Employees Trained	57	45	45	45
Preparedness Trainings/Outreaches provided to Staff/Other Agencies	8	6	6	6
<i>Effectiveness</i>				
Staff prepared/trained to serve in shelters	10	34	34	34

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	67,972	74,950	75,785	75,785	75,460	
Operations	1,347	22,650	7,400	5,900	5,900	
Total	69,318	97,600	83,185	81,685	81,360	-16.64%
Revenue Sources						
Intergovernmental	37,519	57,148	42,148	42,150	42,150	-26.24%
Staffing						
Full Time Positions	1.00	1.00	1.00	1.00	1.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	1.00	1.00	1.00	1.00	1.00	0.00%

ADMINISTRATION – Provide vendor activities in accordance with state guidelines; and maintain administrative records in preparation of budget and expenditure reports

NUTRITION – To provide nutrition education designed to improve the health status and nutrition habits of participants and caretakers. Nutrition education is an important part and is considered a benefit of the WIC program.

CLIENT SERVICE – To provide eligibility determination in association with the WIC certification issuance and explanation of food instruments, referrals to other social and health care services and outreach activities.

BREASTFEEDING – Promotion efforts to increase the number of women who initiate breastfeeding and to lengthen the amount of time that they successfully breastfeed their infants.

BREASTFEEDING PEER COUNSELOR PROGRAM – To increase breastfeeding initiation and duration among women enrolled in the WIC Program through mother-to-mother peer support.

Major Accomplishments

- Established a county Breastfeeding Task Force to improve breastfeeding outcomes.
- Partnered with Cooperative Extension to provide educational grocery store shopping tours for WIC clients and public.
- Trained 15 vendor representatives at the mandatory WIC vendor training.
- Established the WIC community garden with help from the Health Department Health Educator; to provide education and encouragement to WIC clients and other members of the community to increase vegetable intake, food variety, and promote interest in planting their own garden.
- Coordinated 5th annual World Breastfeeding Week celebration in conjunction with Carteret General Hospital.

Goals & Objectives

- Increase the percentage of women with children birth to 5 years of age enrolled in Medicaid who receive WIC program services. *Initiatives #4 & 9.*
- Monitor lead screening and immunization status of children that participate in WIC. *Initiatives #4 & 9.*
- Establish guidelines to meet the goals set by the Nutrition Service Branch to move forward with WIC EBT (electronic benefit transfer). *Initiatives #4 & 9.*
- Increase folic acid need awareness for all female WIC clients. *Initiatives #4 & 9.*
- Increase the percentage of women participating in WIC who initiate breastfeeding, are breastfeeding at 6 weeks and 6 months of age. *Initiatives #4 & 9.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	255,237	257,205	248,145	248,145	247,490	
Operations	5,917	4,700	6,200	5,460	5,460	
Total	261,154	261,905	254,345	253,605	252,950	-3.42%
Revenue Sources						
Intergovernmental	256,090	220,515	236,820	236,820	236,820	7.39%
Staffing						
Full-Time Positions	5.00	5.00	5.00	5.00	5.00	
FTE - Part time Positions	0.32	0.48	0.00	0.00	0.00	
Total Positions	5.32	5.48	5.00	5.00	5.00	-8.76%

Environmental Health

Human Services

Purpose: To protect the public's health by administering preventive health care. To reduce illness by preventing the spread of disease and reduce the morbidity rate in the county. Ensure safe food handling, proper on-site sewage treatment and disposal, lead abatement to protect small children, clean indoor air and swimming pool sanitation. Educate, interpret, and survey potential environmental hazards and enforce state and local laws, rules, and regulations pertaining to public health.

Major Accomplishments

- Provided 6 hours of continuing education to wastewater operators, installers, and inspectors, in a one-day hands on class.
- Developed and implemented a plan to comply with Rule .1961 for Type IIIB inspections and exceeded our goal of inspecting 100 systems in our first year.
- Began accepting debit and credit cards as payment for services.
- Placed facility inspection reports on the County website; improving accessibility to citizens.

Goals & Objectives

- Continue efforts to bring all Type IV wastewater systems that require a certified operator into compliance. *Initiatives #1, 4 & 9.*
- Increase the re-permitting of expired operation permits. *Initiatives #1, 4 & 9.*
- Improve accuracy and documentation by expanding the use of tablets, in the field, and improving the efficiency of Trimble GPS units. *Initiatives #1, 4 & 9.*
- Complete 100% of required inspections in the Food Protection and Facilities Programs. *Initiatives #1, 4 & 9.*

Performance Summary

On Site Wastewater Program	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
On-site Wastewater Inspections/Visits	2,299	2,450	2,600	2,450
Private Wells Inspections/Visits	412	445	475	445
Complaints Investigated	155	150	150	150
Management Inspections Projected	510	557	578	557
Management Inspections Performed/Visits	551/950	557/975	578/1011	557/975
<i>Efficiency</i>				
Inspections per Specialist	717	870	806	870
Inspection Coverage	100%	100%	100%	100%
Management Inspections plus Visits per Specialist	380	390	405	390
Management Inspection Coverage	100%	100%	100%	100%
<i>Effectiveness</i>				
Complaints per 1,000 pop	0	0	0	0

Food, Lodging & Institutional Sanitation Program	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
Workload (Output)				
Inspections/Visits	1,298	1,289	1,316	1,289
Complaints Investigated	81	120	120	120
Quality Assurance visits	0	4	4	4
Efficiency				
Inspections per Specialist	522	534	396	534
Inspection Coverage	97%	100%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

Public Swimming Pools Program	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
Workload (Output)				
Inspections/Visits	495	500	500	500
Complaints Investigated	2	3	3	3
Efficiency				
Inspections/Visits per Specialist	99	77	77	77
Inspections Coverage	99%	100%	100%	100%
Effectiveness				
Complaints per 1,000 pop	0	0	0	0

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	1,007,696	1,034,305	1,013,780	1,011,120	974,890	
Operations	75,984	102,515	85,230	91,875	90,995	
Capital Outlay	37,110	35,520	-	-	-	
Total	1,120,790	1,172,340	1,099,010	1,102,995	1,065,885	-9.08%
Revenue Sources						
Intergovernmental	12,144	4,750	4,750	4,750	4,750	
Fees	297,669	280,000	280,000	280,000	280,000	
Total	309,813	284,750	284,750	284,750	284,750	0.00%
Staffing						
Full Time Positions	18.00	16.00	16.00	16.00	16.00	
FTE - Part Time Positions	-	-	-	-	-	
Numbers of Positions	18.00	16.00	16.00	16.00	16.00	0.00%

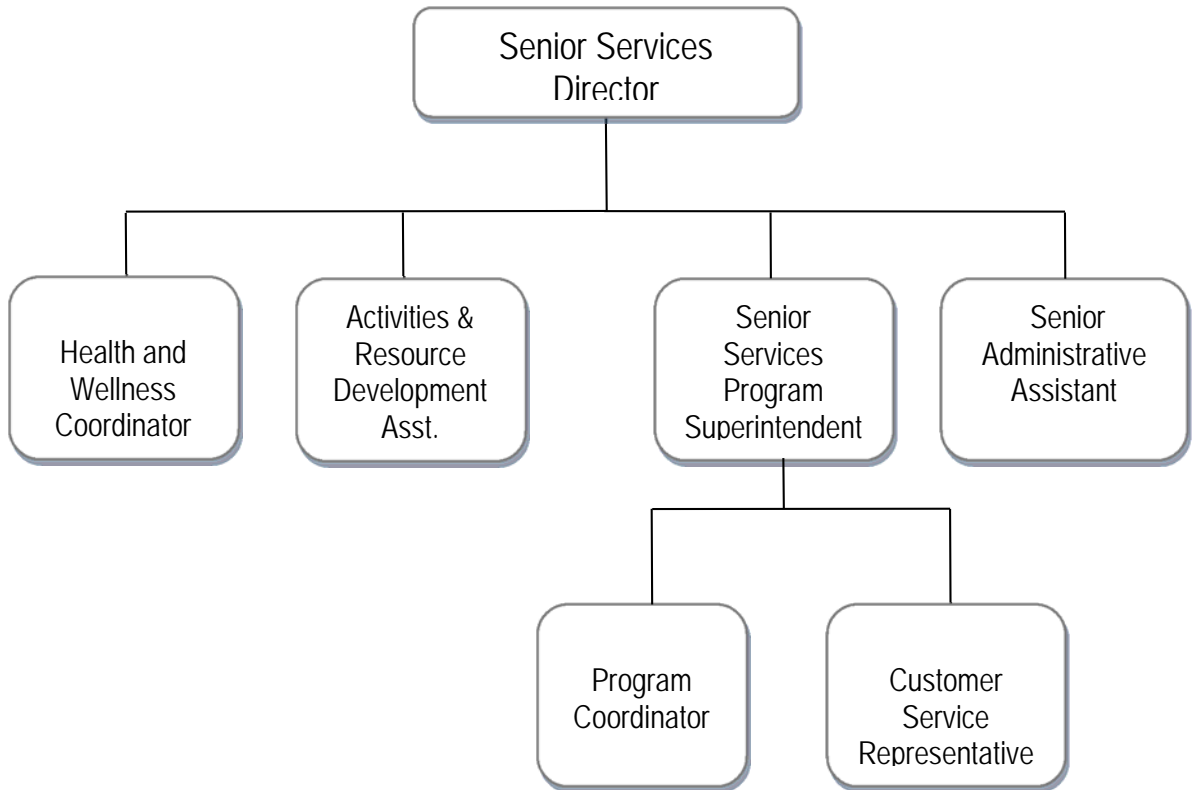
Other Health/Human Services

Human Services

Purpose: The County makes contributions to certain outside agencies that provide health and human services for the benefit of Carteret County. These contributions are budgeted in this department. In addition, the County receives various grants that pass through the County's books and are sent to outside agencies to provide the service outlined in the grant. All grant funds of that type are budgeted here as well. *Initiative #9.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Mental Health	198,000	198,000	198,000	198,000	198,000	
ABC Bottle Tax - Mental Health*	30,000	30,000	30,000	30,000	30,000	
Crystal Coast Autism	-	10,000	15,000	10,000	10,000	
Coastal Community Action*	23,156	35,000	35,000	35,000	35,000	
JCPC Task Force*	4,571	6,000	6,000	6,000	6,000	
White Oak SRO	-	-	5,320	-	-	
Carteret Literacy Council	-	-	7,500	2,000	2,000	
Carteret Peer Recovery	24,000	30,000	31,601	30,000	30,000	
Teen Court*	49,996	55,500	55,500	55,500	55,500	
Easter Seals/JCPC B Bridge	56,002	97,835	97,835	97,835	97,835	
Broad Street Clinic	20,000	60,000	60,000	60,000	60,000	
School Nurse Funding*	50,000	50,000	50,000	50,000	50,000	
Boys and Girls Club*	56,711	60,000	60,000	60,000	60,000	
Domestic Violence*	15,027	30,155	45,080	45,080	45,080	
Total	527,463	662,490	696,836	679,415	679,415	2.55%
Revenue Sources						
Intergovernmental	640,886	653,740	653,740	653,740	653,740	
Other Taxes	36,233	30,000	35,000	35,000	35,000	
Total	677,119	683,740	688,740	688,740	688,740	0.73%
Staffing	-	-	-	-	-	
*Pass-through Funds						

Senior Center Organizational Chart



Purpose: Operation of a multi-purpose Senior Center focused on the provision of a broad spectrum of services and activities for older adults. These programs target seniors who reside in independent or quasi-independent arrangements. Services are aimed at preventing or postponing group/nursing home admissions and improving the quality of life for the seniors of Carteret County.

Major Accomplishments

- Received cash grant via Friends of Aging from Carteret Community Foundation for home delivered meals.
- Recertified as a NC Senior Center of Excellence.
- Established partnership with NC Dept. of Veterans Affairs to expand resources for health and wellness seminars, and to increase awareness of department's offerings among the veteran community.
- Expanded and trained volunteer base to initiate successful member-led classes and activities.
- Met increased need for services for older adults as follows:

Service (#of units)	2013	2014	2015
Home-Delivered Meals	5,710	6,840	6,864
Congregate Nutrition	12,136	13,347	14,392
Transportation	6,168	6,175	6,604

Goals & Objectives

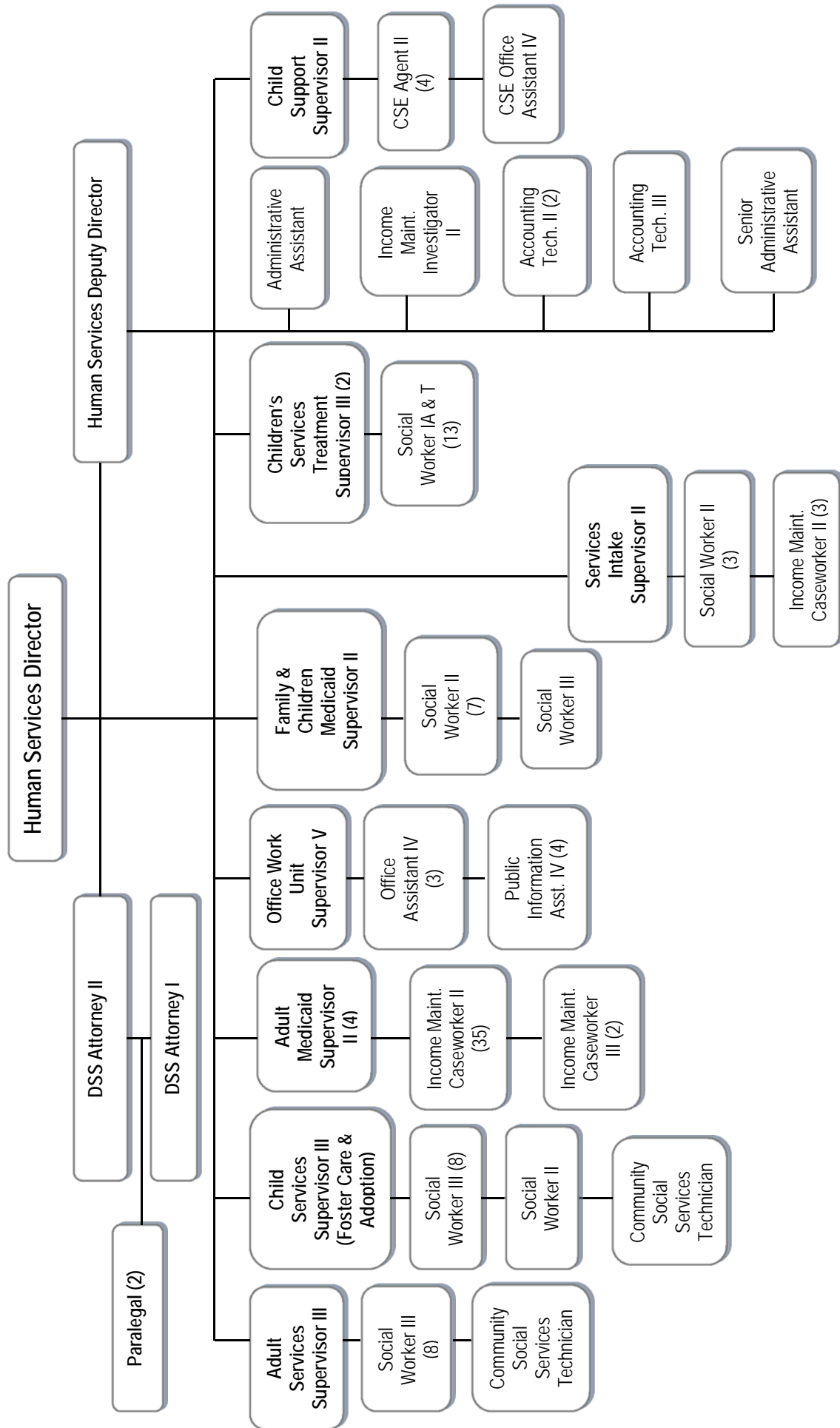
- Continue to carefully assess client needs as dictated by the NC Division of Aging and Adult Services to ensure eligibility for services. *Initiatives #1, 4 & 9.*
- Certify additional staff members as a Medicare advisors to meet county-wide gap in servicing the Senior Health Insurance Information Program (SHIIP). *Initiatives #1, 4 & 9.*
- Maintain partnership with area Meals-on-Wheels volunteer program to ensure nutritional needs of all vulnerable homebound seniors are met. *Initiatives #4 & 9.*
- Seek additional non-governmental grants and fundraising activities as allowed to avoid the need to reduce services to older adults. *Initiatives #1, 4 & 9.*
- Expand health promotion workshops and seminars throughout the County. *Initiative #9.*
- Produce a webinar for children of elderly parents to provide information and support. *Initiative #9.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Improvements due to evidence based health promotion (# of seniors)	45	47	48	50
Health & safety seminars with professional speakers	32	33	33	35
<i>Efficiency</i>				
Seniors to be trained in evidence based health promotion	45	47	48	50
Average attendance at each seminar*	25	27	28	28
<i>Effectiveness</i>				
Improvement of health habits (Percent of completed surveys)	100%	100%	100%	100%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	224,556	233,444	249,854	251,250	251,870	
Operations	161,936	215,026	215,351	211,485	211,485	
Total	386,491	448,470	465,205	462,735	463,355	3.32%
Revenue Sources						
Intergovernmental	465,840	361,772	344,851	363,145	363,145	
Fees	7,143	8,500	8,500	8,500	8,500	
Total	472,983	370,272	353,351	371,645	371,645	0.37%
Staffing						
Full Time Positions	4.58	4.58	4.58	4.58	4.58	
Part Time as FTE	1.27	1.44	1.44	1.44	1.44	
Number of Positions	5.85	6.02	6.02	6.02	6.02	0.00%

Department of Social Services Organizational Chart



ADMINISTRATION – Is considered to be the “back-bone” of Social Services. Its mission is to improve the quality of life for all citizens of the County by providing a broad range of quality services in the most-cost-effective way to meet the financial, medical, and social needs of our people.

GENERAL ASSISTANCE – Helps children and families obtain the basic necessities of life. The main focus of the General Assistance program is foster care services.

SPECIAL ASSISTANCE – Provides assistance directly to the client by providing special assistance for adults, special assistance to the blind and special assistance Medicaid. Special assistance Medicaid pays for psychological services, transportation, and in-home aide services.

SPECIAL PROJECTS – The purpose of the Special Projects account is to pay for (1) vendors services – i.e., services for adoptive children, energy related payments; (2) supplies for CAP clients; (3) training for Food Stamp clients; and (4) finger printing services for adoptive and foster parents.

TANF WORK FIRST FAMILY ASSISTANCE – Provides assistance for families with children and is designed to help families become economically self-sufficient through employment. Clients also receive medical expense payments.

Major Accomplishments

- Served an average of 2,458 individual clients monthly with multiple trips to the doctor or other medical transportation needs allowable under Medicaid.
 - Conducted two MAPP (Model Approach to Partnerships in Parenting) classes – mandated training for licensing of prospective foster families.
 - Licensed an additional 4 adoptive families and 5 foster families, for a total of 9 adoptive and 23 foster families.
 - Provided guardianship to 77 adults, inclusive of 59 active wards as of December 2015.
 - LINKS (Independent Living) coordinator has worked with 18 foster children ages 16-21 on achieving goals to promote independence.
 - 11 children cleared for adoption, and another 19 have had their adoptions finalized.
 - Assisted an average of 426 clients per month with emergency energy and food related problems.
 - Continued partnering with neighboring counties for joint recruitment and retention of foster family resources.
 - Assisted an average of 122 children per month with adoption assistance funding.
 - Served an average of 101 CAP clients per month.
 - Evaluated 180 elderly or disabled adults for the need for adult protective services.
-
- Served a monthly average of the following in 2014:

	2015	2014	2013
Special Assistance (Rest Homes)	180	153	160
Long Term Care (Nursing Homes)	211	262	260
Adult Medicaid	4,894	2,940	2,127
Family & Children's Medicaid	5,520/11,094	4,911/6,715	4,895/6,865
SSI Medicaid Cases	1,056	1,593	1,297
Child Day Care	387	445	432
Food Nutrition Services cases/people	4,860/9,302	4,860/9,384	4,823/9,277

Goals & Objectives

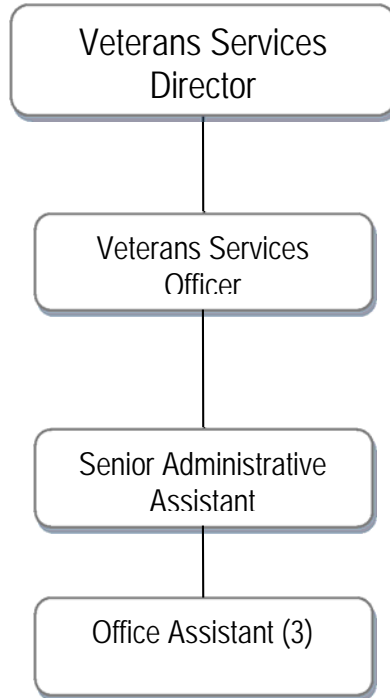
- Maintain low staff turnover. *Initiatives #1 & 4.*
- Ensure that all staff has completed mandated trainings. *Initiatives #1, 4 & 9.*
- Continue assessing services and procedures to improve efficiency and customer service. *Initiatives #1 & 4.*
- Increase benefit diversions cases for FY17. *Initiative #9.*
- Increase the number of families receiving retention services. *Initiative #9.*
- Provide a more thorough assessment for adults who claim that they cannot work or participate in Work First Employment Services (Functional Assessments). *Initiatives #4 & 9.*

	FY15 Actual	FY16 Estimated	FY17 Target	Current Goal
Effectiveness				
Adults Entering Employment	60	62	60	Over 45
Remaining off work for Employment	55%	60%	60%	90%+
All Family Participation Rate	50%	50%	50%	50%
Two-Parent Participation Rate	90%	90%	90%	90%

- To transition at least 25 children from agency custody to a permanent custodian, including guardianship and/or adoption, within a maximum of 12-15 months. *Initiatives #4 & 9.*
- Increase the number of licensed foster homes by 5, targeting families who are willing to foster and/or adopt school-aged children and teens. *Initiatives #4 & 9.*
- Increase the percentage of foster care cases able to be closed with a permanent resolution within 12 months of entering foster care. *Initiatives #4 & 9.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
ADMINISTRATION						
Personnel	5,864,499	6,363,809	7,027,211	6,999,510	7,020,320	
Operations	992,454	1,206,773	730,932	722,000	724,000	
Capital Outlay	18,469	43,300	20,000	20,000	20,000	
Total	6,875,422	7,613,882	7,778,143	7,741,510	7,764,320	1.98%
GENERAL ASSISTANCE	390,794	456,650	480,750	480,750	480,750	5.28%
SPECIAL ASSISTANCE	2,681,971	3,090,260	2,794,960	2,794,960	2,794,960	-9.56%
SPECIAL PROJECTS	698,923	758,130	788,915	788,910	788,910	4.06%
TANF	84,837	221,000	221,000	221,000	221,000	0.00%
GRAND TOTAL	10,731,946	12,139,922	12,063,768	12,027,130	12,049,940	-0.74%
Revenue Sources						
Intergovernmental	8,012,786	8,385,902	8,131,385	8,131,225	8,131,225	
Miscellaneous	69,096	10,500	10,500	25,500	25,500	
Total	8,081,881	8,396,402	8,141,885	8,156,725	8,156,725	-2.85%
Staffing						
Full Time Positions	106.00	118.00	119.00	119.00	119.00	
FTE - Part Time Positions	3.20	4.08	4.80	4.80	4.80	
Numbers of Positions	109.20	122.08	123.80	123.80	123.80	1.41%

Veterans Organizational Chart



Purpose: The purpose of the Veterans Services Department is to assist County veterans and their families in the presentation, processing, proof, and establishment of claims, privileges, rights, and benefits under federal, state, or local statutes. Veterans Services also cooperate and work in coordination with governmental units (Department of Defense, Social Security, County Department of Social Services and Health Department) in seeking to serve veterans.

Major Accomplishments

- Veterans Affairs (VA) expenditures (real dollars paid to veterans) in the county for FY 2015 totaled \$67,169,000 in the area of compensation & pension, readjustment & vocational rehabilitation, and insurance & indemnities. That said, the following breakdown is provided: compensation & pension paid to veterans and widows \$45,500,000; educational & vocational rehabilitation, paid to veterans and their dependents \$3,503,000; insurance & indemnities paid to beneficiaries \$775,000; VA healthcare provided to veterans in 2015 amounted to \$17,391,000.
*Note: ** These figures do not include the VA expenditures in Cape Carteret, Cedar Point, and Stella since they have an Onslow County zip code. *These statistics are forthcoming.*
- Provided administrative support for ROMEO (Retired Old Men Eating Out); this group consists of World War II veterans who meet, every other month, for lunch, camaraderie, and fellowship.
- Fulfilled a pivotal role in the 22nd Annual Carteret County Veterans Day parade.
- Provided a meeting place for our county Veteran's Post-Traumatic Stress Disorder group.

Goals & Objectives

- Maintain efficiency and effectiveness as services and workloads increase. *Initiatives #1, 4 & 9.*
- Convert paper filing system to an electronic system utilizing Laserfiche software. *Initiatives #1, 4 & 9.*
- Streamline our internal office claims processing methodology and the tracking of VA claims through the VA system. *Initiatives #1, 4 & 9.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Number of veterans and/or dependents seen in office.	6,572	8,545	8,972	9,500
Number of all claims generated in the office.	6,616	6,350	6,667	4,500
Number of telephone calls received/made.	12,634	12,339	12,956	15,500
<i>Efficiency</i>				
Increase(Decrease) in veterans seen office	(30)%	30%	5%	
Increase(Decrease) in claims generated in the office	6%	(6)%	5%	

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	244,598	292,560	292,965	292,965	293,425	
Operations	57,343	60,370	61,078	60,760	60,760	
Total	301,941	352,930	354,043	353,725	354,185	0.36%
Revenue Sources						
Intergovernmental	-	1,000	-	-	-	0.00%
Staffing						
Full-Time Positions	6.00	6.00	6.00	6.00	6.00	
FTE- Part Time Positions	-	-	-	-	-	
Numbers of Positions	6.00	6.00	6.00	6.00	6.00	0.00%



Education

Carteret County Schools
Carteret Community College

Support Letter from the Chairman of the Board of Education and Superintendent

2016-2017 Operating Budget Request

Each year the Carteret County Board of Education is charged with preparing an Operating Budget request and a Capital Budget request to submit to our Carteret County Board of Commissioners. More than ever before the requests in each of these documents reflect in-depth analyses of the school system's current status and strive to invest carefully and strategically in our students' futures and ultimately, in that of our citizens. Our task is to make certain that our students and staff have a healthy and safe environment in which to learn and teach. In addition, we have been charged to ensure that our students have skills necessary to be productive citizens in a global society and highly competitive world. We accept this responsibility of helping our students be college and career ready with great enthusiasm and with input and support from our community.

Carteret County Public School System's total funding for the 2014-2015 school year ranked 45th among the state's 115 public school systems in per-pupil expenditure. This reflects an increase from 2013-2014 when it ranked 54th. Overall, in 2014-2015, our total per pupil expenditure increased by \$257.70. The rankings for 2014-2015 by funding sources were as follows: state 79th, federal 94th and local 12th. These rankings are based on a local Operating budget allotment of \$21,000,000 for 2014-2015. Rankings from the 2015-2016 school year, with an Operating Budget reduced to \$20,300,000, have not been released by DPI.

The Carteret County Public School System continues to score among the best in the state in achievement, providing an outstanding return on investment. Two years ago, the General Assembly implemented a letter grade system in an attempt to identify the quality of public schools. Overall, fewer than 30% of public schools earned an A or a B. Of the 2,304 traditional public schools in North Carolina, 2.5 percent earned an A+, 3.6 earned an A, 23.2 earned a B, 43.0 earned a C, 22.2 earned a D and 5.6 earned a F. All of the schools in the Carteret County Public School System earned an A+, B or C. Carteret County's Public School System had eleven schools classified as an A or B, which is equivalent to 63% of its schools scoring high. The remaining five schools earned a C. None of the Carteret County Schools were among the 29% that scored either a D or F. In particular, all three of Carteret County's public high schools ranked high among all traditional public high schools: East Carteret earned a B; Croatan and West Carteret earned an A+. Only one school system in the state with three or more traditional high schools scored higher: Chapel Hill-Carrboro.

In addition to the state's academic profile, Carteret County Public School System's 2015 high school seniors earned an average score of 1541 on Scholastic Assessment Test (SAT). The SAT is a national test used by colleges and universities to measure the aptitude of the test takers. The state's average was 1478 and the national average was 1490. The SAT score average ranked Carteret County sixth among traditional North Carolina school systems. The four-year graduation rate for 2015 was 85.6 percent, which is equal to the state's rate.

Carteret County Public School System's 2014-2015 dropout rate increased to 2.19, which is slightly above the state average for the year. Although reported as dropouts by the state's reporting system, many students left high school and enrolled in either the Community College's GED Program or the Adult High School. Over a three-year period, however, the school system's dropout rate remained below the state's three-year average. The county's three year average was 1.58; the state's three-year average was 1.59. County funds that support the school system's alternative education program are credited with keeping the three-year average low.

In order to continue the excellence in academics for Carteret County Public School students, the 2016-2017 budget request funds programs and personnel in 2015-2016 budget. In addition to replicating those items, the 2016-2017 request includes the following new items: prompted by an election-year state pay raise, a projected 5% increase in salaries for certified staff and a 3% increase in salaries for classified staff; and a \$50 a month technology supplement for Assistant Principals, whose school responsibilities require their use of personal cell phones on a 24 hour/7 day basis.

The 2016-2017 Operating Budget Request of \$21,964,627, excluding charter school pass through, is a .2% increase over last year's budget request of \$21,911,924. The county appropriation was \$20,350,000, which was \$650,000 less than the year before. The difference between this year's request and last year's actual funding is significant: \$1,614,627. In recent years, the Board of Education has relied on its fund balance as a funding source to balance its budget. That fund balance has been reduced considerably and is not a source to make up the \$1,614,627.

Local funding has been instrumental in our schools sustaining and attaining many of the academic gains. This request will help us continue to prepare our students for the best possible opportunities.

Sincerely,

Alfonso Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Purpose: This department includes funds for locally supported public schools operational and capital outlay costs. Also, included are the local monies that support the county's two charter schools. Other local public school expenses can be found in the special school project fund and the debt service department. The previous pages include County School goals, performance measures, and program descriptions. *Initiative #3.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Current Expense	21,000,000	20,350,000	21,964,627	20,350,000	21,964,000	
Charter Schools	494,813	460,000	470,000	470,000	515,000	
Total	21,494,813	20,810,000	22,434,627	20,820,000	22,479,000	8.02%
Revenue Sources						
Intergovernmental	44,884	50,000	50,000	50,000	50,000	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Purpose: This department includes funds for community college operational and capital outlay costs. *Initiative #3.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Current Expense	2,440,000	2,464,000	2,464,000	2,464,000	2,464,000	
Capital Outlay	239,168	225,000	225,000	225,000	225,000	
Total	2,679,168	2,689,000	2,689,000	2,689,000	2,689,000	0.00%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	

Culture and Recreation

**Senior Center
Library
Parks & Recreation
Civic Center**

Senior Center Department

Culture and Recreation

Purpose: To enhance the health, safety, and quality of life of Carteret County's "over 50" population by promoting and operating a multi-purpose senior enrichment center that offers a wide range of activities and services.

Major Accomplishments

- Increased awareness and facility rental through improved marketing and staff sales efforts.
- Improve client experience by providing greater access to newsletters, menus, and activities schedule through the new county website.
- Continued facility improvements to improve functionality for seniors as well as improve the aesthetics of the center.

Goals & Objectives

- Continue collaborative efforts with neighboring agencies to provide intergenerational and other activities for the benefit of senior citizens. *Initiatives #1, 4 & 10.*
- Improve accuracy of general attendance reports by purging client database of one-time or inactive users. *Initiatives #1, 4 & 10.*
- Increase revenue through improved marketing, website, and amenities for available rental venue. *Initiatives #1, 4 & 10.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Seniors registered and utilizing computer sign-in	1,408	1,500	1,600	2,000
<i>Efficiency</i>				
Percentage of seniors accurately recording event participation through the computer system.	89%	91%	95%	98%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	130,153	138,711	141,620	141,050	141,415	
Operations	71,969	99,694	99,159	98,655	98,655	
Total	202,122	238,405	240,779	239,705	240,070	0.70%
Revenue Sources						
Fees	11,838	13,000	11,500	11,500	11,500	-11.54%
Staffing						
Full Time Positions	2.42	2.42	2.42	2.42	2.42	
Part time as FTE	0.25	0.27	0.27	0.27	0.27	
Number of Positions	2.67	2.69	2.69	2.69	2.69	0.00%

Tri-County Library System

Purpose: To acquire, organize, and provide ready access to a variety of resources and services that help fulfill the informational, educational, and recreational needs of the citizens of Carteret County. Funding is provided for staff, operations, and capital outlay for the four public libraries in Carteret County. The County appropriates funds to the Craven-Pamlico-Carteret Regional Library, and then the system disburses funds to each of the four libraries (<http://carteret.cpclib.org>).

Major Accomplishments

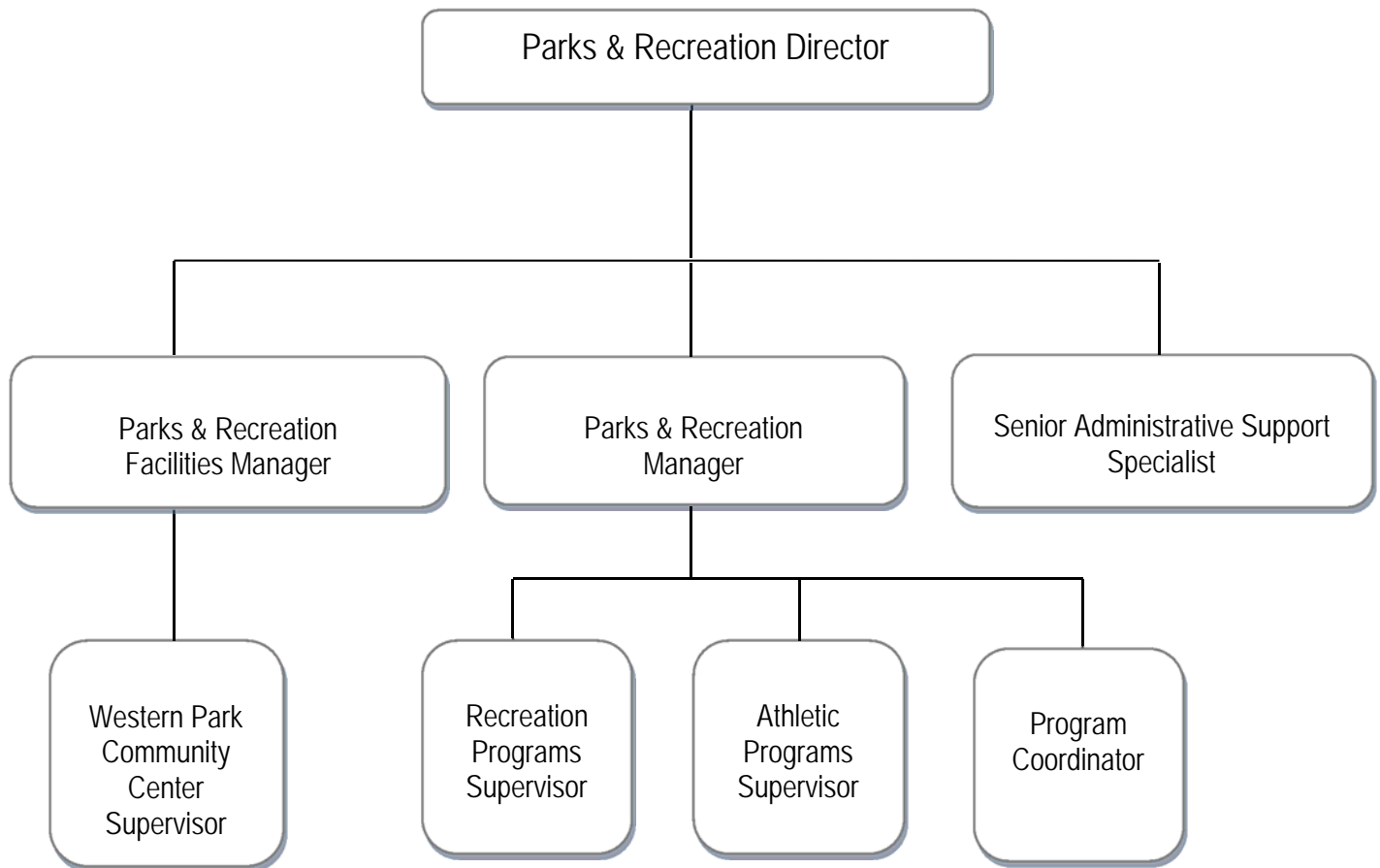
- Expanded hours at Down East Library.
- Expanded public access to popular e-book titles.
- Signed a Memorandum of Agreement with Ann Street Preschool to provide the school with an evacuation location in emergency situations.
- Began offering one-on-one internet classes for the public, including online safety and privacy concerns.

Goals & Objectives

- Evaluate and explore the possibility of implementing a new library automation system. *Initiatives #1, 4 & 10.*
- Continue to pool resources with other regional libraries to develop and expand public access to popular e-book titles. *Initiatives #1, 4 & 10.*
- Develop strategies to raise additional funds for library materials (books, audiovisuals, and online resources). *Initiatives #1, 4 & 10.*
- Continue to work with our Friends of the Library organizations to develop programs and activities for all citizens of the county. *Initiatives #1, 4 & 10.*

Expenditure Category	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Office Rent	88,648	88,650	88,650	88,650	88,650	
Tri-County Library System	1,095,020	1,134,585	1,139,455	1,139,000	1,139,000	
MHC Webb Library	53,075	53,075	53,075	53,075	53,075	
Total	1,236,743	1,276,310	1,281,180	1,280,725	1,280,725	0.35%
Revenue Sources	-	-	-	-	-	0.00%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Parks & Recreation Organization Chart



Parks and Recreation Programs

Culture and Recreation

Purpose: To provide all citizens of Carteret County the opportunity to participate in leisure activities. To provide a safe and pleasant environment that fosters socialization, education, and recreation.

Major Accomplishments

- Installed new sports lighting at four county parks.
- Established youth summer camp program at Fort Benjamin Recreation Center.
- Established programs for middle school age and teenagers.
- Executed a successful family fun day event at Freedom Park.

Goals & Objectives

- Install ADA playground equipment at Swinson Park. *Initiative #10.*
- Develop new adult flag football league. *Initiative #10.*
- Implement a nominal fee for picnic shelter rentals. *Initiative #1.*
- Expand youth volleyball program, add summer camp and adult volleyball winter indoor league. *Initiatives #1 & 10.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Athletic Programs Offered (sponsored & co-sponsored)	17	19	22	25
Recreation Programs Offered	27	30	31	35
Number of Reservations for County Athletic Fields	4,8585	4,900	4,950	5,000
Number of Reservations for County Picnic Shelter	302	325	350	400
Fort Benjamin Recreation Center Reservations	268	270	275	300
Western Park Community Center Reservations	900	910	950	975
<i>Efficiency</i>				
Citizens served by Athletic Programs	24,111	24,500	24,750	25,000
Citizens served by Recreation Programs	5,602	5,700	5,900	6,000
Citizens using Athletic Fields	364,350	367,500	371,250	375,000
Citizens utilizing Picnic Shelter Reservations	12,080	12,200	12,500	12,750
Citizens served at Fort Benjamin Park and Recreation Center	21,000	22,000	23,500	26,500
Citizens served at Western Park Community Center	16,043	16,150	16,200	16,250
<i>Effectiveness</i>				
Growth in the percent of people utilizing programs and facilities	1.0%	1.1%	1.4%	1.6%

		Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category		2014-2015 Actual				
Personnel		499,885	507,790	516,825	518,120	
Operations		241,004	292,415	283,011	282,385	
Scenic By Way		13,250	-	-	-	
Total		754,138	800,205	799,836	800,515	0.04%
Revenue Sources						
Fees		63,073	47,300	79,350	79,350	
Total		63,073	47,300	79,350	79,350	67.76%
Staffing						
Full time positions		7.50	7.50	7.50	7.50	
Part time as FTE		4.56	5.19	4.85	4.85	
Number of Positions		12.06	12.69	12.35	12.35	-2.68%

Parks and Recreation Maintenance Department

Culture and Recreation

Purpose: To maintain and operate safe, attractive parks and recreational areas, athletic fields and equipment, and to support the facilities for use by Carteret County citizens.

Major Accomplishments

- Resurfaced tennis courts at Swinson and Eastern Parks.
- Installed new playground and picnic shelter at Salter Path Park.
- Replaced all fencing, backstops, and dugouts at Freedom Park.

Goals & Objectives

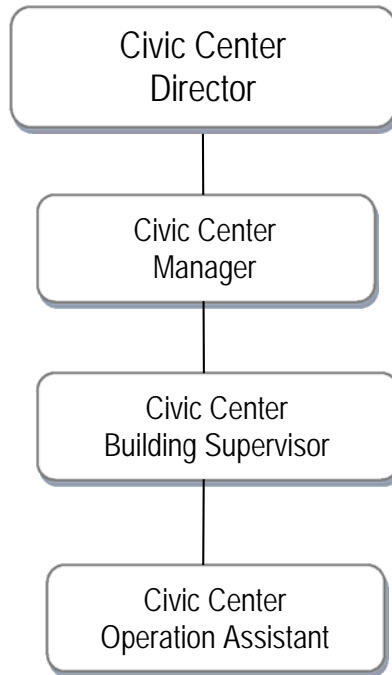
- Install additional basketball court at Fort Benjamin Park. *Initiative #10.*
- Explore new and improved methods of athletic field maintenance. *Initiatives #1 & 10.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Structure and Equipment hours	5,800	5,700	5,500	5,500
Field maintenance hours	3,750	3,700	3,600	3,500
<i>Efficiency</i>				
Number of locations maintained and prepared	92	91	90	90
<i>Effectiveness</i>				
Acres maintained	220	220	200	200

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	352,415	428,252	435,900	435,900	437,195	
Operations	259,940	336,888	311,008	310,360	308,860	
Capital Outlay	-	8,700	9,542	9,540	9,540	
Total	612,356	773,840	756,450	755,800	755,595	-2.36%
Staffing						
Full time positions	7.00	9.00	9.00	9.00	9.00	
Part time as FTE	4.07	4.66	4.34	4.34	4.34	
Number of Positions	11.07	13.66	13.34	13.34	13.34	-2.34%

Civic Center Organizational Chart



Purpose: The Civic Center's purpose is to provide a professional facility for public, private, and commercial use, which enhances the economic climate of Carteret County. Its flexible design is to attract groups for meetings, small and large; conventions, consumer shows locally and regionally, public forums, weddings, banquets, educational seminars/workshops, graduations, major fund raising events and concerts. It continues to make a significant contribution to the vitality and economic welfare of the County by attracting groups and giving local businesses the opportunity to earn revenue from these clients i.e. restaurants, hotels, caterers, rental stores, retail, etc. The Civic Center is the only building in the County that can host up to 1,500 people at one time.

Major Accomplishments

- Continued facility improvements that increase safety and security as well as improve the aesthetics of the center.
- Executed successful public events: Mistletoe Magic Holiday Gift Show and Coastal Home & Garden Show.

Goals & Objectives

- Plan and execute an additional consumer tradeshow: Sports and Recreation Expo. *Initiatives #1 & 10.*
- Actively market and promote the Center and the County to business associations, military events, weddings, and group meetings to increase revenues. *Initiatives #1 & 10.*
- Continue to make facility improvements that will enhance the appearance and marketability of the Center. *Initiative #10.*
- Participate in wedding tradeshow and business expos to promote the center and the County. *Initiative #10.*

Performance Summary

	FY15 Actual	FY 16 Estimated	FY 17 Target	Current Goal
<i>Workload (Output)</i>				
Commercial/Private Events	79	85	90	100
Days utilized by commercial/private events	95	103	125	150
Non-profit events	119	120	125	130
Days utilized by non-profits	150	151	155	160
<i>Efficiency</i>				
Annual attendance at events	50,202	51,924	54,500	55,000
<i>Effectiveness</i>				
Growth percentage in total number of events	1.5%	3.4%	4.7%	6.5%

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	209,154	208,937	212,120	212,120	207,980	
Operations	175,631	349,248	271,578	268,530	268,530	
Total	384,785	558,185	483,698	480,650	476,510	-14.63%
Revenue Sources						
Fees	242,899	222,300	222,400	226,260	226,260	1.78%
Staffing						
Full Time Positions	3.50	3.50	3.50	3.50	3.50	
FTE-Part Time Positions	0.64	0.60	0.60	0.60	0.60	
Numbers of Positions	4.14	4.10	4.10	4.10	4.10	0.00%



Non Departmental

Debt Services
Transfers to Other Funds
Contingency

Debt Service

Purpose: This department is used to account for all principal and interest payments on the outstanding debt of the County. This department includes all the payments on general obligation bonds, and certificates of participation. Per NC General Statute, a certain percentage of sales tax must be used for Schools capital improvements or retirement of capital debt. The County elects to use the proceeds as retirement of capital debt.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Bond Service Charges	3,050	20,000	18,500	18,500	18,500	
2004 GO Refunding Principal	1,360,000	1,440,000	1,410,000	1,410,000	1,410,000	
2004 GO Refunding Interest	155,560	101,500	51,000	51,000	51,000	
2006 GO Series School Principal	1,350,000	1,350,000	-	-	-	
2006 GO Series School Interest	135,000	67,500	-	-	-	
2007 GO Series School Principal	700,000	700,000	700,000	700,000	700,000	
2007 GO Series School Interest	537,131	53,500	25,500	25,500	25,500	
2011 GO: 2002 CCC Refund Principal	610,000	600,000	595,000	595,000	595,000	
2011 GO: 2002 CCC Refund Interest	120,800	103,000	84,500	84,500	84,500	
2015 GO Refund 2007 Principal	-	165,000	170,000	170,000	170,000	
2015 GO Refund 2007 Interest	13,771	260,500	257,500	257,500	257,500	
2015 GO Schools Principal	-	-	230,000	230,000	230,000	
2015 GO Schools Interest	-	85,000	185,500	185,500	185,500	
2011 COPS: 2002 Refund Principal	470,000	460,000	455,000	455,000	455,000	
2011 COPS: 2002 Refund Interest	110,550	102,000	91,950	91,950	91,950	
County Technology Principal	49,478	-	-	-	-	
County Technology Interest	176	-	-	-	-	
Eastern Region Principal	115,385	115,400	115,400	115,400	115,400	
2013 GO: 2006 Refund Principal	-	-	1,305,000	1,305,000	1,305,000	
2013 GO: 2006 Refund Interest	584,400	584,500	584,500	584,500	584,500	
2009 Installment 2000 COPS Prin.	930,000	915,000	900,000	900,000	900,000	
2009 Installment 2000 COPS Int.	187,219	154,000	121,000	121,000	121,000	
QZAB Schools Principal: NES	115,000	120,000	120,000	120,000	120,000	
QZAB Schools Principal: MES	-	112,000	112,000	112,000	112,000	
QZAB Schools Principal: ECHS	307,692	308,000	308,000	308,000	308,000	
QZAB Schools Interest: ECHS	160,615	145,000	128,500	128,500	128,500	
QSCB Schools Principal: ECHS	137,822	138,000	138,000	138,000	138,000	
QSCB Schools Interest: ECHS	59,663	53,500	46,500	46,500	46,500	
Debt Payoff Principal	11,300,000	-	-	-	-	
Debt Payoff Discount	831,962	-	-	-	-	
Debt Payoff Issuance Cost	107,922	-	-	-	-	
Total Principal	17,445,377	6,423,400	6,558,400	6,558,400	6,558,400	
Total Interest & Fees	3,007,819	1,730,000	1,594,950	1,594,950	1,594,950	
Total Debt Service	20,453,196	8,153,400	8,153,350	8,153,350	8,153,350	0.00%

Non-Departmental

Purpose:

Transfer to Other Funds – Funds are transferred from the General Fund to special revenue funds or capital project funds to offset operating expenditures of a particular project.

Contingency – These funds are intended for anticipated expenditures, since it is impossible to anticipate in June all the needs of the County during the fiscal year. A contingency appropriation is limited by law to 5 percent of the total appropriation in a particular field.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
<i>Transfer To:</i>						
School Capital Projects Fund	4,500,000	2,403,000	4,333,552	1,653,000	1,653,000	
Capital Improvements Fund	975,000	100,000	300,000	300,000	300,000	
Emergency Telephone System Fund	-	14,526	-	-	-	
Facilities/Debt Reserve Fund	-	300,000	300,000	300,000	300,000	
Community College Project Fund	-	-	750,000	750,000	750,000	
<i>Contingency:</i>						
County Contingency	-	85,474	250,000	100,000	188,355	
COLA Contingency	-	-	227,000	-	-	
COLA Fringes	-	-	34,000	-	-	
Health Insurance Contingency	-	-	400,000	350,000	-	
Reclassifications	-	-	28,463	16,730	16,730	
COLA State	-	-	47,000	-	-	
COLA State Fringes	-	-	8,000	-	-	
Workers Compensation and Insurance	-	-	300,000	68,000	10,000	
Unemployment	-	17,480	40,000	40,000	40,000	
Occupancy Tax	-	<u>2,138,095</u>	<u>2,370,225</u>	<u>2,370,225</u>	<u>2,370,225</u>	
Total Transfers	5,475,000	2,817,526	5,683,552	3,003,000	3,003,000	
Total Contingency	-	<u>2,241,049</u>	<u>3,704,688</u>	<u>2,944,955</u>	<u>2,800,310</u>	
Total Non Departmental	<u>5,475,000</u>	<u>5,058,575</u>	<u>9,388,240</u>	<u>5,947,955</u>	<u>5,803,310</u>	14.72%
Revenue Sources						
Other Taxes	-	2,138,095	2,370,225	2,370,225	2,370,225	
Intergovernmental	-	-	<u>55,000</u>	-	-	
Total Revenue	-	<u>2,138,095</u>	<u>2,425,225</u>	<u>2,370,225</u>	<u>2,370,225</u>	10.86%

Other Funds

Special Revenue Funds

Emergency Telephone System Fund

Salter Path Special Tax District

Water Special Tax District

Rescue Special Tax District

Fire Special Tax District

Occupancy Tax

Capital Funds

County Capital Improvements

Facilities/Debt Reserve Capital Fund

County Capital Reserve

School Capital Projects

Enterprise Fund

Water Fund

Emergency Telephone System Fund**Public Safety**

Purpose: The Emergency Telephone System Fund is a special fund used to operate and maintain the Carteret County Emergency Telephone System. Revenues for the Emergency Telephone System Fund are remitted from the State. The State set a maximum amount of 70 cents per telephone line that can be assessed. These assessed surcharges are remitted to the State by the telephone provider. Prior to FY 07, the County's surcharge was 85 cents per telephone line.

Major Accomplishments

- Maintained annual maintenance contracts for all essential equipment within the communications center.
- Trained and certified staff using the National Academy of Emergency Dispatch protocol classes.

Goals & Objectives

- Enhance the capabilities of Computer Aided Dispatch. *Initiatives #1 & 2.*
- Continue to enhance communications infrastructure, operations, and procedures in an effort to seek national accreditation. *Initiatives #1 & 2.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Operations	330,097	842,410	434,870	434,870	434,870	
Capital Outlay	31,415	162,000	107,000	107,000	107,000	
Contingency	-	24,846	14,130	14,130	14,130	
Total	361,512	1,029,256	556,000	556,000	556,000	-45.98%
Revenue Sources						
Intergovernmental	454,030	537,420	556,000	556,000	556,000	
Interest	2,536	-	-	-	-	
Appropriated Fund Balance	-	491,836	-	-	-	
Total	456,566	1,029,256	556,000	556,000	556,000	-45.98%
Staffing						
Numbers of Positions	-	-	-	-	-	0.00%

Salter Path Special Tax**Special Revenue Fund**

Purpose: This fund is used to account for the special district tax assessed on ocean front property owners for beach nourishment. The special tax rate is 5.5 cents. *Initiative #1.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Beach Nourishment	-	8,000	8,400	8,400	8,400	
Fees	2	-	100	100	100	
Total	<u>2</u>	<u>8,000</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>6.25%</u>
Revenue Sources						
Ad Valorem Taxes	6,082	6,100	6,500	6,500	6,500	
Sales Tax	1,818	1,900	1,900	1,900	1,900	
Interest	111	-	100	100	100	
Total	<u>8,011</u>	<u>8,000</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>6.25%</u>

Water Special Tax**Special Revenue Fund**

Purpose: This fund is used to account for the special district tax assessed on property owners for water supply and distribution services. Taxpayers in the district have the following benefits: availability of water service, fire protection, and capital improvements totaling \$3,467,000. This special district was established by the Board of Commissioners in June 2010, and a tax rate of 5.5 cents is adopted for this year. *Initiative #1.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Fees	1,265	1,000	1,500	1,500	1,500	
Transfer to Water Fund	324,000	324,000	355,000	355,000	355,000	
Contingency	-	7,000	-	-	-	
Total	325,265	332,000	356,500	356,500	356,500	7.38%
Revenue Sources						
Ad Valorem Taxes	284,864	253,000	269,000	269,000	269,000	
Sales Tax	84,267	79,000	87,000	87,000	87,000	
Interest	735	-	500	500	500	
Total	369,866	332,000	356,500	356,500	356,500	7.38%

Rescue Squad Districts Fund

Special Revenue Fund

Purpose: This fund is used to account for the special rescue tax assessed on rural areas of the County and subsequent distributions of the tax to the various rescue squads each month. Also, accounted for in this fund is the sales tax collections for each rescue squad taxing district and the distribution of those taxes to each rescue squad in the month after they are received by the County. *Initiative #2.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Beaufort	707,855	760,625	760,625	760,625	779,900	
Broad and Gales Creek	221,851	217,665	217,665	217,665	296,315	
Mill Creek	73,365	74,790	74,790	74,790	76,455	
Morehead City	140,483	140,000	140,000	140,000	140,000	
Otway	153,389	187,460	187,460	187,460	261,790	
Sea Level	257,156	246,650	246,650	246,650	247,900	
Western Carteret - ILA	404,906	385,980	385,980	385,980	394,535	
District Reserves	218,155	115,720	115,720	115,720	29,930	
Motor Vehicle Tax Fees	-	-	-	-	7,500	
Local Option Sales Tax	<u>468,430</u>	<u>505,000</u>	<u>527,500</u>	<u>527,500</u>	<u>527,500</u>	
Total	<u>2,645,590</u>	<u>2,633,890</u>	<u>2,656,390</u>	<u>2,656,390</u>	<u>2,761,825</u>	4.86%

Revenue Sources						
Ad Valorem Taxes	2,008,798	1,970,300	1,970,300	1,970,300	2,155,315	
Local Option Sales Tax	556,142	538,000	558,500	558,500	558,500	
Other Taxes	-	-	-	-	7,500	
Interest	2,614	-	-	-	-	
Appropriated Fund Balance	-	125,590	127,590	127,590	40,510	
Total	<u>2,567,554</u>	<u>2,633,890</u>	<u>2,656,390</u>	<u>2,656,390</u>	<u>2,761,825</u>	4.86%

Fire Districts Fund**Special Revenue Fund**

Purpose: This fund is used to account for and distribute the special fire tax assessed in the County.
Initiative #2.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Atlantic	74,507	64,360	64,360	64,360	65,120	
Beaufort	321,638	316,470	316,470	316,470	317,625	
Broad and Gales Creek	221,851	217,665	217,665	217,665	296,385	
Cedar Island	46,212	45,250	45,250	45,250	45,490	
Davis	63,020	62,860	62,860	62,860	64,350	
Harkers Island	241,380	268,515	268,515	268,515	351,230	
Harlowe	77,389	75,225	75,225	75,225	77,200	
Marshallberg	197,876	181,575	181,575	181,575	199,620	
Mill Creek	27,826	30,320	30,320	30,320	31,035	
Morehead City	336,428	360,000	360,000	360,000	360,000	
Newport	310,291	305,725	305,725	305,725	312,535	
North River	56,378	56,340	56,340	56,340	57,940	
Otway	183,936	166,250	166,250	166,250	192,670	
Salter Path/Indian Beach	55,741	49,920	49,920	49,920	58,550	
Sea Level	46,415	49,060	49,060	49,060	49,275	
South River	111,157	99,870	99,870	99,870	99,735	
Stacy	21,866	20,495	20,495	20,495	22,320	
Stella	88,383	82,540	82,540	82,540	84,755	
Western Carteret - ILA	452,083	432,740	432,740	432,740	441,915	
Wildwood	547,473	582,000	582,000	582,000	582,000	
District Reserves	395,188	120,875	76,145	76,145	459,915	
Motor Vehicle Tax Fees	-	-	-	-	13,500	
Local Option Sales Tax	673,282	751,500	760,500	760,500	760,500	
Total	4,550,320	4,339,555	4,303,825	4,303,825	4,943,665	13.92%

Revenue Sources						
Ad Valorem Taxes	3,406,142	3,205,800	3,205,800	3,205,800	3,443,070	
Local Option Sales Tax	1,054,678	998,500	968,500	968,500	968,500	
Other Taxes	-	-	-	-	13,500	
Interest	4,689	-	-	-	-	
Appropriated Fund Balance	-	135,255	129,525	129,525	518,595	
Total	4,465,508	4,339,555	4,303,825	4,303,825	4,943,665	13.92%

Occupancy Tax**Special Revenue Fund**

Purpose: This fund is used to account for the six percent tax collected on hotel, motel, and condominium room rentals within the County and the subsequent distribution of the tax to the appropriate authorities and municipalities. The funds are used to promote tourism or beach nourishment. The distribution of revenues is dictated by NC House Bill 698. In accordance with the House Bill, from July 1, 2010 through December 31, 2013, Tourism Development Authority distributions were 60% of net collections and the general fund transfer for beach nourishment was 40% of net collections. Beginning January 1, 2014, the NC General Assembly authorized and the County Commission levied a six percent occupancy tax rate. In addition, the NC General Assembly changed the net collection distribution to 50% for the Tourism Development Authority and 50% for general fund transfer for beach nourishment. Prior to January 1, 2014 the occupancy tax rate was five percent.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Tourism Development Authority	3,176,407	3,189,000	3,317,700	3,317,700	3,317,700	
Transfer to General Fund	<u>3,250,677</u>	<u>3,263,500</u>	<u>3,394,800</u>	<u>3,394,800</u>	<u>3,394,800</u>	
Total	<u>6,427,084</u>	<u>6,452,500</u>	<u>6,712,500</u>	<u>6,712,500</u>	<u>6,712,500</u>	4.03%

Revenue Sources						
Occupancy Tax	6,427,084	6,450,000	6,710,000	6,710,000	6,710,000	
Occupancy Tax Penalties and	2,526	2,500	2,500	2,500	2,500	
Interest	<u>695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total	<u>6,430,304</u>	<u>6,452,500</u>	<u>6,712,500</u>	<u>6,712,500</u>	<u>6,712,500</u>	4.03%

County Capital Improvements

Capital Fund

Purpose: This fund accounts for large annual capital projects for general county government. The fund will accumulate revenues for capital projects that do not require debt. This evens out annual contributions and provides a stable source for funding projects. *Initiative #1.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Elections Equipment	-	-	300,000	300,000	300,000	
Strategic Plans	27,000	-	-	-	-	
Pictometry Mapping	76,038	75,535	83,490	83,490	83,490	
Technology	-	-	-	-	-	
Courthouse Security	107,069	50,000	-	-	-	
Waterway Dredging	36,000	26,335	-	-	-	
Taylor Extended Care Improvements	-	92,500	-	-	-	
Swinson Park Project	-	350,000	-	-	-	
Cape Carteret Trail	-	-	125,000	-	-	
Newport Park Lighting	-	50,000	-	-	-	
Freedom Park Improvements	-	150,000	-	-	-	
Park Lighting	-	1,199,000	-	-	-	
Atlantic Beach Park Expansion	-	200,000	200,000	200,000	200,000	
Western Library Addition	-	-	280,000	280,000	280,000	
Salter Path Park	-	25,000	-	-	-	
Salter Path Beach Access	-	160,000	-	-	-	
Contingency Cape Carteret Trails	-	-	-	-	125,000	
Total	246,107	2,378,370	988,490	863,490	988,490	-58.44%

Revenue Sources						
Transfer from General Fund	975,000	100,000	300,000	300,000	300,000	
Sales Tax Refund	68,420	-	-	-	-	
Intergovernmental	-	350,000	-	-	-	
Interest	7,628	5,000	4,490	4,490	4,490	
Miscellaneous	-	-	130,000	130,000	130,000	
Fund Balance	-	1,923,370	554,000	429,000	554,000	
Total	1,051,048	2,378,370	988,490	863,490	988,490	-58.44%

Purpose: This fund was established to accumulate funds for debt service associated with capital improvements program (CIP) projects approved by the Board of Commissioners. *Initiatives #1 & 5.*

	2015-2016 Actual	Amended 2016-2017 Budget 3/31/17	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Future Projects Reserve	-	300,000	300,000	300,000	300,000	
Total	-	300,000	300,000	300,000	300,000	0.00%
Revenue Sources						
Interest	-	-	-	-	-	
Transfer from Other Funds	-	300,000	300,000	300,000	300,000	
Total	-	300,000	300,000	300,000	300,000	0.00%

County Capital Reserve**Capital Fund**

Purpose: This fund is used to account for future major capital outlays for the benefit of the County. The County utilizes this fund to set aside funding for future large capital projects, and when the County spends these funds on capital projects, the funds are transferred to the Capital Improvements Fund.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Total	-	-	-	-	-	0.00%
Revenue Sources						
Interest	1,888	-	-	-	-	
Total	1,888	-	-	-	-	0.00%

Support Letter from the Chairman of the Board of Education and Superintendent

2016-2017 Capital Budget Request

Each year a Capital investment is made for the benefit of our students, our staff, and our community through the funding of the Carteret County Board of Education's budget requests. This Capital investment is designed to provide quality resources, a safe environment, and opportunities for student learning. The Board of Education's Capital requests have been developed through a careful plan in a diligent manner. All of the capital identified items that follow are listed by school with the understanding that only the most urgent can be addressed in this request. The remaining items are very important, and will be addressed in future requests.

The following sections present the school system's 2016-2017 Capital budget request of \$4,333,552, which is an increase of \$553,925 over last year's initial funding request from the county. Much of that increased is related to cost of the replacement of many chillers that have met their use expectancy simultaneously. Subsequent sections include documentation of these needs, which have been jointly developed through school leadership teams, maintenance, and central service administrators. The budget continues to emphasize safety, accessibility, and preventive maintenance. Maintaining a rotating schedule of planned painting, carpet replacement, maintenance projects, vehicle, roof, and now a chiller replacement plan, prevents the accumulating delayed maintenance costs that amount to large capital requests in the future.

The Capital budget request also includes an extremely sound, innovative technology plan. This request is designed to support and complete a one-to-one computer initiative which began in the 2013-2014 school year. The technology request also includes replacing equipment that has grown obsolete or is in disrepair. In addition to the technology that helps us continue our success with excellent academics and student achievement, other improvement projects have been added to the list. Those projects cover the categories of accessibility, security, planned repairs, HVAC repairs, and equipment replacement.

Your support of this Capital budget request is necessary and greatly appreciated.

Sincerely,

Alfonso Hill
Board Chairman

Dr. Daniel Novey
Superintendent

School Capital Projects

Capital Projects

Purpose: This fund accounts for pay as you go major capital improvements for the County School System.
Initiative #3.

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Capital Improvements						
Capital	-	-	-	1,653,000	1,585,000	
Category I	1,688,646	1,000,000	2,075,886	-	-	
Category I Safety and Accessibility	-	-	-	-	-	
Category I Campus Security	-	-	-	-	-	
Category I Planned Repairs & Maintenance	-	-	-	-	-	
Category I HVAC Improvements	-	-	-	-	-	
Category I Painting	-	-	-	-	-	
Category I Carpet	-	-	-	-	-	
Category II	624,954	653,000	605,372	-	-	
Category II Schools	-	-	-	-	-	
Category II Band	-	-	-	-	-	
Category II Departments	-	-	-	-	-	
Technology	740,227	750,000	800,294	-	68,000	
Category III	222,341	97,292	202,000	-	-	
Prior Year Category I	16,500	1,560,641	-	-	-	
Prior Year Category II	-	-	-	-	-	
Prior Year Technology	-	21,367	-	-	-	
Contingency	-	330,000	650,000	-	-	
Transfer to General Fund	-	-	-	-	-	
Total	<u>3,292,669</u>	<u>4,412,300</u>	<u>4,333,552</u>	<u>1,653,000</u>	<u>1,653,000</u>	-62.54%

Revenue Sources						
Sales Tax Refund	3,288	-	-	-	-	
Transfer from General Fund	4,500,000	2,403,000	4,333,552	1,653,000	1,653,000	
Interest	4,440	-	-	-	-	
Fund Balance	-	2,009,300	-	-	-	
Total	<u>4,507,728</u>	<u>4,412,300</u>	<u>4,333,552</u>	<u>1,653,000</u>	<u>1,653,000</u>	-62.54%

Water Fund

Water Fund

Purpose: The Water Fund is an enterprise fund which is used to account for all the financial activity associated with operating the County's Water System. The fund is primarily supported by usage charges from water customers. In prior years, the County contracted the management of this system with the Town of Beaufort.

Major Accomplishments

- Continued mapping County water system infrastructure into the GIS mapping system.
- Installed 12 new taps.
- Replaced 51 meters due to age and/or failure.

Goals & Objectives

- Complete mapping of County water system infrastructures into the GIS mapping system. *Initiative #4.*
- Install more radio read units to reduce the meter reading time and hazard of stopping at each meter on the road. *Initiatives #1 & 4.*

	2014-2015 Actual	Amended 2015-2016 Budget 3/31/16	2016-2017 Requested	2016-2017 Recommended	2016-2017 Board Approved	Percent Change From FY 16/17
Expenditure Category						
Personnel	259,115	298,160	304,090	304,090	304,090	
Operations	643,825	370,760	393,330	393,330	393,330	
Debt Service	81,031	264,580	260,580	260,580	260,580	
Total	983,971	933,500	958,000	958,000	958,000	2.62%
Revenue Sources						
Water Operating Revenue	576,057	569,000	565,500	565,500	565,500	
Sale of Fixed Assets	1,163	-	-	-	-	
Interest	2,201	2,000	2,000	2,000	2,000	
Appropriated Fund Balance	-	38,500	35,500	35,500	35,500	
Transfer from Other Funds	324,000	324,000	355,000	355,000	355,000	
Total	903,422	933,500	958,000	958,000	958,000	2.62%
Staffing						
Numbers of Positions	4.83	4.80	4.80	4.80	4.80	0.00%

Capital Improvements Program

Program Summary: Carteret County's annual budget process includes development of a five-year Capital Improvements Program (CIP). The CIP is a plan that matches the county's major capital needs with our financial ability to meet them. The purpose of the Capital Improvement Program is to identify all capital projects with a cost greater than \$100,000. Capital budgets often require significant one-time outlays that represent irreversible decisions. In addition, the development of the CIP offers a number of benefits in the following areas:

1. Needs Assessment and Fulfillment – The CIP encourages a projection of capital needs and provides a systematic program for meeting these needs. It allows time to prepare planning and design for multi-year projects, so that needs can be met in a timely manner.
2. Financial Planning – The CIP process allows for a projection of funding needs and time to plan the best way to meet these needs. Planning allows time to prepare grant applications and to search out other revenue sources.
3. Policy Review – The CIP is a statement of the County's policy on future capital acquisitions. Its easily reviewable format facilitates citizen review and prioritization of projects by the Board of Commissioners.
4. Project Coordination – The scheduling of capital projects in the CIP can help demonstrate interrelationships between projects that might otherwise be overlooked.

Annually the Board of Commissioners makes a decision as to what level of funding will be allocated for capital outlay purposes for the county's school system.

Future years' capital improvements should be financed through normal growth in revenues and other financing sources for large projects, such as school construction. Multi-year projects have project ordinances adopted for budgeting. Once funds are appropriated for a capital project, they remain available until the project is completed or closed, and do need to be re-appropriated year after year.

It may be useful to review some of the larger projects which are currently in progress and which were funded in prior years.

Continuing Projects

- **School Renovations and Capital Improvements**

In November 2005, Carteret County voters passed a \$50 million referendum for school renovations, capital improvements, and new construction to expand existing facilities at 13 schools. In October 2015, the County issued \$4.6 million of the remaining unissued \$9.71 million. This was the final issuance of the 2005 referendum. \$5.11 million will not be issued and in November 2015, that voter authority expired in accordance with NC general statute. The \$4.6 million of building projects and improvements should be completed within two years.

- **Facilities Master Plan**

In the Spring of 2015, the County's Facility Master Plan was presented to the Board of Commissioners. This plan provided an assessment of building conditions, space limitations and space needs for a 25-30 year strategic vision, as well aiding the County in budgeting, scheduling, and administering major building renovation and new construction capital projects. If the plan is implemented in its entirety over the recommended 10 to 15 years, the projected cost is approximately \$79 million.

The County has committed and is moving forward with one part of the facilities master plan. The County engaged services, in the fall of 2015, with an architect firm for the design of a new General Services Operations Facility (GSOPs). The facility will house CCATS, Public Works, Public Buildings, and General Services. It will also include storage for the County's fleet, a secured impoundment lot for the Sheriff and a fleet fuel pad. The GSOP will have over 15,000 sq. ft. of usable space. The County projects going out to bid for construction late summer of 2016. The total cost of the project is estimated to be \$2.8 million.

In addition to the general services facility, current Commission's discussion is focused on the need of a consolidated health and human services building. However, the Board has not decided to move forward with this project. This project has an estimated cost of approximately \$20 million.

- **Community College Capital Improvements**

In the Spring of 2015, the County Commissioners approved supporting and funding approximately \$2.6 million of local funding for the Community College building project. The Carteret Community College Board of Trustees identified as its priority construction need a hospitality/culinary facility. The total project cost is approximately \$5.6 million which funds land purchase, the value of donated land, as well as construction cost for the facility. This is a collaborative project that includes property owned and donated by the Carteret Community College Foundation, \$2.6 million commitment from County local funds, and approximately \$2.67 million in State bond funds from the \$2 billion state voter approved referendum on March 15, 2016. The County is funding its commitment over three fiscal years, years ending June 30, 2016, 2017, and 2018. The project is estimated to be complete in early 2018.

The Capital Improvement Plan (CIP) is a five-year plan for the financing of major projects that represent significant contributions to the County's overall inventory of physical assets. A capital improvement project is a major nonrecurring capital expenditure for an item costing more than \$100,000 with an expected useful life greater than one year.

Capital Improvements Decision Process:

The decision process for the CIP is incorporated into the County's annual budget planning process. The need for capital improvements can originate from the Board, Manager, citizens or County staff. Once a potential need is identified, it is reviewed during the budget workshops. A final decision for the CIP is made at the time of budget adoption.

Function of the Capital Improvements Plan:

The CIP is an integral part of the county's budgeting process. This five (5) year schedule is a planning tool, in which adjustments for anticipated projects can be made each year during the annual revision of the County's budget. Each year, the CIP is updated, with the deletion of the "prior year" and the addition of a planning year, in order to maintain the full five-year period of the program. The CIP is also revised as needed until individual projects are formally adopted. This flexibility in the planning and implementation of capital needs make the CIP very responsive to the constantly changing conditions that exist in the County.

By projecting and scheduling capital improvements in advance, the County benefits in a number of ways:

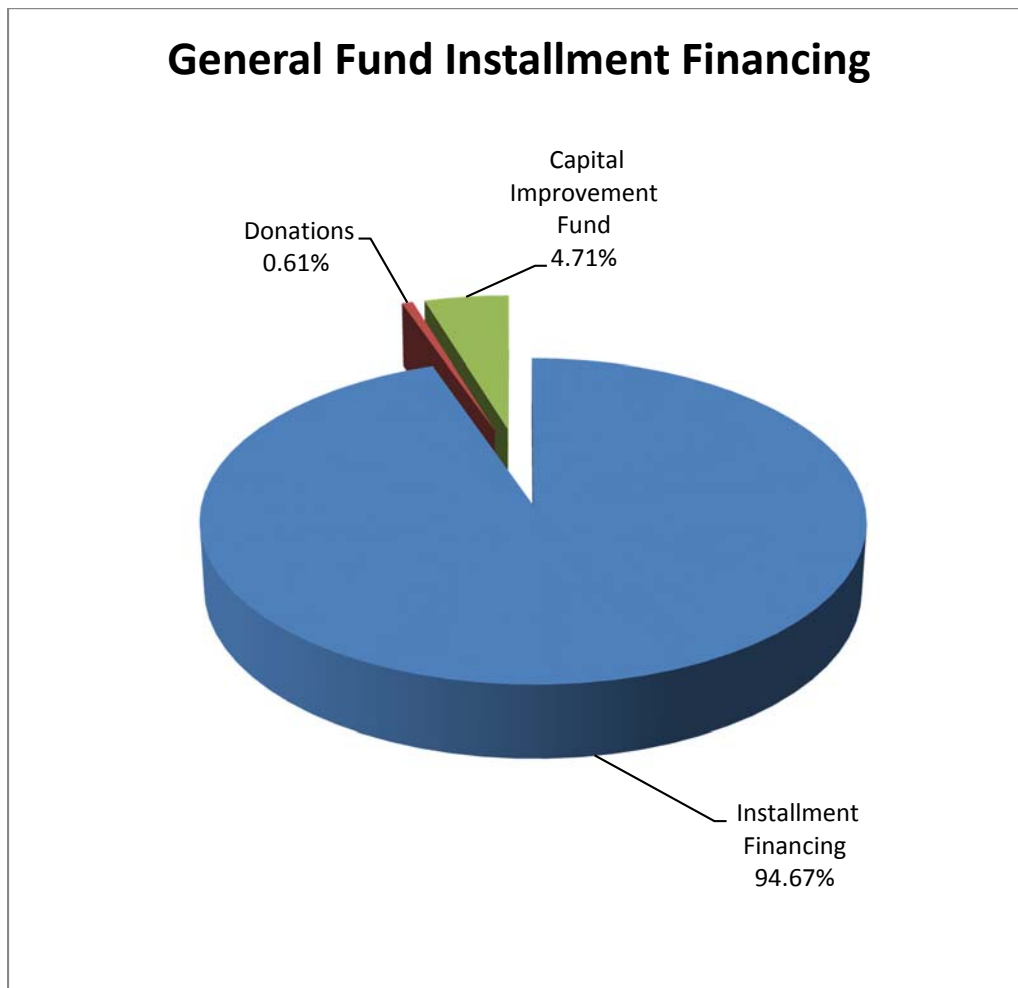
1. Helps the County plan for the repair, replacement, and acquisition of capital items and facilities that are necessary in providing high quality services to the citizens.
2. Reduces or eliminates the need for "crash programs" to finance the construction of county facilities.
3. Insures that projects are well thought out in advance of construction due to advance planning.
4. Insures better coordination, evaluation, prioritization, and planning of projects to serve the county and its needs.
5. Assists in fiscal planning by forecasting capital demands together with future revenues and expenditures.
6. Helps maintain or improve the County's healthy credit rating and fiscal health through promoting strong budgetary and financial management planning.

SUMMARY OF CAPITAL PROJECT EXPENDITURES

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>TOTAL</u>
General Government						
Pictometry Maps	83,490	83,490	89,805	89,805	-	346,590
Voting Equipment	300,000	-	-	-	-	300,000
Total General Government	383,490	83,490	89,805	89,805	-	646,590
Human Services						
Health and Human Services Building	-	-	-	1,560,000	18,470,000	20,030,000
Total Human Services	-	-	-	1,560,000	18,470,000	20,030,000
Culture and Recreation						
Park Construction - AB Park Expansion	200,000	-	-	-	-	200,000
Western Carteret Library Addition	280,000	-	-	-	-	280,000
Total Culture and Recreation	480,000	-	-	-	-	480,000
Grand Total	863,490	83,490	89,805	1,649,805	18,470,000	21,156,590

SUMMARY OF CAPITAL PROJECT FUNDING SOURCES

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>TOTAL</u>
County Government Projects						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
Donations	130,000	-	-	-	-	130,000
Capital Improvement Fund	733,490	83,490	89,805	89,805	-	996,590
TOTAL - County Government	863,490	83,490	89,805	1,649,805	18,470,000	21,156,590



Project Title:
Pictometry Maps

Requesting Department / Organization:
Tax Department

Project Description:

The project will include the purchase of pictometry maps that will be used by the Tax Department in the 2015 revaluation. The pictometry maps will allow appraisers to gather more accurate information in a more cost effective manner. The review of property that has been completed, to date, using the pictometry maps is taking one-third of the time that it would take without the pictometry maps.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	83,490	83,490	89,805	89,805	-	346,590
Total Project Expenditures	<u>83,490</u>	<u>83,490</u>	<u>89,805</u>	<u>89,805</u>	<u>-</u>	<u>346,590</u>
Funding Sources						
Capital Improvements Fund	83,490	83,490	89,805	89,805	-	346,590
Total Funding Sources	<u>83,490</u>	<u>83,490</u>	<u>89,805</u>	<u>89,805</u>	<u>-</u>	<u>346,590</u>
Estimated Impact on Annual Operating Budget	None					

Project Title:

Voting Equipment

Requesting Department / Organization:

Elections

Project Description:

This project will include the purchase of new voting equipment that will be used in all voting precincts throughout the County. The new voting equipment will allow for more efficient tabulation and reporting of results. The new equipment is also designed to be more user friendly for both the voters and the precinct officials.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>TOTAL</u>
Project Expenditures						
Equipment	300,000	-	-	-	-	300,000
Total Project Expenditures	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Funding Sources						
Capital Improvement Funds	300,000	-	-	-	-	300,000
Total Funding Sources	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>

Estimated Impact on
Annual Operating Budget

Total Estimated Impact

Project Title:

Park Construction - Atlantic Beach partnership for park expansion.

Requesting Department / Organization:

Parks and Recreation

Project Description:

The County has a 3-year partnership with Atlantic Beach for park expansion projects. Atlantic Beach is responsible for maintenance expenses when the project is complete.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>TOTAL</u>
Project Expenditures						
Contribution to Atlantic Beach	200,000	-	-	-	-	200,000
Total Project Expenditures	200,000	-	-	-	-	200,000
Funding Sources						
Capital Improvements Fund	200,000	-	-	-	-	200,000
Total Funding Sources	200,000	-	-	-	-	200,000
Estimated Impact on Annual Operating Budget	None					

Project Title:
Western Carteret Library

Requesting Department / Organization:
Library

Project Description:

This project includes the construction of a 50' x 50' metal building behind the existing library facility. The new building will be a large open space, with capacity for 150 people, to include a small kitchen area and movable dividers to form smaller spaces to accommodate several groups meeting at the same time. It will be connected to the library building with an enclosed walkway.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>TOTAL</u>
Project Expenditures						
Construction	280,000	-	-	-	-	280,000
Total Project Expenditures	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>
Funding Sources						
Donations	130,000	-	-	-	-	130,000
Capital Improvements Fund	150,000	-	-	-	-	150,000
Total Funding Sources	<u>280,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,000</u>

**Estimated Impact on
Annual Operating Budget**

The following projects are tentatively scheduled to be funded in fiscal years 2018-2021.

Project Title:

Health and Human Services Building

Requesting Department / Organization:

General Services

Project Description:

This building is included in the County's facilities master plan. It will consolidate all the county's human service departments except for the Aging and Senior Center. As discussed previously in the budget, the Commission is studying and evaluating this project and has not voted to move forward. However, if the Commission authorizes to build a consolidated building, it will occur within 5 years, it is the next phase of the facilities master plan, and therefore, is included as a projected project.

	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>TOTAL</u>
Project Expenditures						
Soft Cost	-	-	-	1,560,000	-	1,560,000
Construction	-	-	-	-	18,470,000	18,470,000
Total Project Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,030,000</u>
Funding Sources						
Installment Financing	-	-	-	1,560,000	18,470,000	20,030,000
Total Funding Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,560,000</u>	<u>18,470,000</u>	<u>20,030,000</u>

**Estimated Impact on
Annual Operating Budget**

*No impact on operations until FY22.



Capital Improvement Plan

**Carteret County Schools
Carteret Community College**

Support Letter from the Chairman of the Board of Education and Superintendent

2016-2017 Capital Budget Request

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Your support of this Capital budget request is necessary and greatly appreciated.

Sincerely,

Alfonso Hill
Board Chairman

Dr. Daniel Novey
Superintendent

Carteret County Board of Education
Capital Improvement Plan
FY 2017 - 2021

	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
SAFETY AND ACCESSIBILITY					
Atlantic Elementary School	8,900	45,000	-	-	-
Beaufort Elementary School	56,000	68,900	22,500	-	-
Beaufort Middle School	57,665	84,650	4,100	28,000	-
Bogue Sound Elementary School	50,000	66,400	-	-	-
Broad Creek Middle School	51,000	28,800	60,000	140,000	-
Bridges Alternative School	-	-	-	-	-
Carteret Pre-School Center	12,000	-	48,000	-	-
Croatan High School	-	217,000	25,000	-	-
East Carteret High School	47,600	157,400	15,900	-	-
Harkers Island Elementary School	4,000	115,000	10,000	20,500	-
Morehead Elementary School	90,000	106,000	75,000	65,000	6,300
Morehead Middle School	35,200	20,300	7,200	-	75,000
Morehead Primary School	45,000	46,000	29,000	20,060	-
Newport Elementary School	72,000	100,000	60,000	80,000	9,500
Newport Middle School	44,000	8,500	52,000	-	-
Smyrna Elementary School	74,200	122,650	69,500	8,000	9,600
West Carteret High School	132,000	449,350	79,000	-	-
White Oak Elementary School	165,665	35,500	25,500	6,000	-
Central Services	-	-	-	-	-
Facility Support Operations	173,000	21,000	7,500	-	-
Transportation	-	150,000	-	-	-
All Physical Plants	59,500	72,000	59,500	72,000	55,000
TOTAL	1,177,730	1,914,450	649,700	439,560	155,400
PAINTING					
Atlantic Elementary School	-	-	-	-	75,422
Bogue Sound Elementary School	-	156,415	-	-	-
Beaufort Elementary School	-	-	167,987	-	-
Beaufort Middle School	-	-	-	-	129,947
Broad Creek Middle School	186,222	-	-	-	-
Bridges Alternative School	-	-	-	-	29,938
Croatan High School	-	-	-	-	-
East Carteret High School	-	354,155	-	-	-
Harkers Island Elementary School	-	-	-	-	54,371
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	-	175,446

	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
Morehead Primary School	-	-	225,810	-	-
Newport Elementary School	-	-	-	-	-
Newport Middle School	-	-	-	-	-
Smyrna Elementary School	-	-	122,399	-	-
West Carteret High School	-	-	-	474,763	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	127,964	-	-	-	-
Central Services	-	-	-	-	-
Facility Support Operations	89,470	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	403,656	510,570	516,196	474,763	465,124
CARPET					
Atlantic Elementary School	75,000	-	-	-	-
Bogue Sound Elementary School	-	62,500	-	-	-
Beaufort Elementary School	-	-	-	-	-
Beaufort Middle School	-	-	-	-	-
Broad Creek Middle School	15,000	-	-	-	-
Bridges Alternative School	-	-	-	-	-
Croatan High School	-	-	-	-	-
East Carteret High School	-	22,000	-	-	-
Harkers Island Elementary School	-	-	-	-	9,000
Morehead Elementary School	-	-	-	-	-
Morehead Middle School	-	-	-	-	-
Morehead Primary School	-	-	54,000	-	-
Newport Elementary School	-	-	-	-	-
Newport Middle School	-	-	-	-	-
Smyrna Elementary School	-	-	40,000	-	-
West Carteret High School	-	-	-	45,000	-
West Carteret High School Annex	-	-	-	-	-
White Oak Elementary School	148,500	-	-	-	-
Central Services	-	-	-	-	-
Facility Support Operations	6,000	-	-	-	-
Transportation	-	-	-	-	-
TOTAL	244,500	84,500	94,000	45,000	9,000
ROOF REPLACEMENT					
All Schools/Departments	250,000	187,000	300,000	-	-
TOTAL	250,000	187,000	300,000	-	-
TECHNOLOGY					
All Schools/Departments	800,294	800,294	800,294	800,294	800,294
TOTAL	800,294	800,294	800,294	800,294	800,294

	<u>FY16/17</u>	<u>FY17/18</u>	<u>FY18/19</u>	<u>FY19/20</u>	<u>FY20/21</u>
EQUIPMENT/BUILDINGS AND GROUNDS					
Atlantic Elementary School	11,118	11,452	11,452	11,722	12,072
Bogue Sound Elementary School	22,833	23,522	23,522	23,792	24,497
Beaufort Elementary School	23,262	23,964	23,964	24,234	24,952
Bridges Learning Center	9,798	-	-	-	-
Beaufort Middle School	16,959	17,470	17,470	17,740	18,267
Broad Creek Middle School	29,763	30,662	30,662	30,932	31,847
East Carteret High School	29,433	30,322	30,322	30,592	31,497
Croatan High School	39,300	40,488	40,488	40,758	41,962
Harkers Island Elementary School	12,834	13,220	13,220	13,490	13,892
Morehead Elementary School	17,586	18,116	18,116	18,386	18,932
Morehead Middle School	25,110	25,868	25,868	26,138	26,912
Morehead Primary School	27,585	28,418	28,418	28,688	29,537
Newport Elementary School	33,459	34,470	34,470	34,740	35,767
Newport Middle School	22,998	23,692	23,692	23,962	24,672
Smyrna Elementary School	17,223	17,742	17,742	18,012	18,547
West Carteret High School	49,959	51,470	51,470	51,740	53,267
White Oak Elementary School	35,241	36,306	36,306	36,576	37,657
TOTAL	424,461	427,182	427,182	431,502	444,277
BANDS					
Beaufort Middle School	5,665	5,835	6,010	6,190	6,376
Broad Creek Middle School	7,725	7,957	8,195	8,441	8,695
East Carteret High School	22,660	23,340	24,040	24,761	25,504
Croatan High School	18,540	19,096	19,669	20,259	20,867
Morehead Middle School	7,725	7,957	8,195	8,441	8,695
Newport Middle School	7,725	7,957	8,195	8,441	8,695
Down East	5,665	5,835	6,010	6,190	6,376
West Carteret High School	30,900	31,827	32,782	33,765	34,778
TOTAL	106,605	109,804	113,096	116,488	119,986
DEPARTMENTS					
Maintenance	36,060	37,142	38,256	39,404	40,586
Warehouse	6,010	6,190	6,376	6,567	6,764
Transportation	20,216	20,822	21,447	22,091	22,753
Central	12,020	12,381	12,752	13,135	13,529
TOTAL	74,306	76,535	78,831	81,197	83,632
VEHICLE REPLACEMENT					
Vehicles/Buses	-	-	-	-	-
School Buses	-	-	-	-	-
Maintenance/Warehouse	84,000	127,000	-	-	60,000
Transportation/Pickup-Service	28,000	-	30,000	31,000	-
Activity Bus Replacement	90,000	90,000	-	-	-
TOTAL	202,000	217,000	30,000	31,000	60,000
GRAND TOTAL	3,683,552	4,327,335	3,009,299	2,419,804	2,137,713

Carteret Community College
FY 2016-2017 Capital Request

County Capital Detail	
Facilities Infrastructure	Budget
BLET ADA compliant bathrooms and ramp and lobby renovation	\$45,500
McGee key and lockset change out Phase II	5,590
Total Facilities Infrastructure	\$51,090
Equipment	
Wayne West Chiller 1 coil replacement	\$55,260
Wayne West Chiller 2 coil replacement	55,260
Vehicles (one car)	19,860
CCED replace (two 3- ton split systems)	17,200
Correctional Modular one Bard Package unit Phase I	8,830
Bryant replace (two heat pump units)	17,500
Total Equipment	\$173,910
Total Capital Request	\$225,000



BUDGET ORDINANCE

BE IT ORDAINED by the Carteret County Board of Commissioners:

Section I: General Fund

A.

It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem Taxes	45,507,000
Other Taxes	13,205,000
Permits and Fees	2,787,100
Intergovernmental	13,971,215
Sales and Services	3,706,860
Interest	250,000
Other Financing Sources	3,394,800
Appropriated Fund Balance	3,775,000
Appropriated Fund Balance - Economic Development	75,000
Appropriated Fund Balance - Health	300,000
Miscellaneous	134,310
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	87,106,285

B.

The following amounts are hereby appropriated in the General Fund for the operation of County Government and its activities for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Governing Body	303,725
Administration	408,105
Information Systems	1,750,405
Finance	644,580
Human Resources	392,435
Tax and Revaluation	1,574,970
Legal	70,000
Court Facilities	77,700
Elections	486,870
Register of Deeds	643,085
Public Buildings	1,323,615
Sheriff Division	7,837,055
Paramedic Operations	964,605
Emergency Management	327,190
Rape Crisis	278,855

Fire Marshal	127,890
Consolidated Communications	1,749,915
Medical Examiner	69,000
Animal Control	587,375
Airport	133,955
Harbors	25,000
CCATS – Transportation	1,013,335
Forest Fire Control	134,925
Waste Collections	2,810,000
Public Works	753,220
Economic & Physical Development	100,000
Beach Nourishment	947,475
Planning and Development	820,030
General Services	94,745
Cooperative Extension	253,355
Health Programs	2,467,490
Ph Preparedness	81,360
Dental	310,215
WIC Programs	252,950
Environmental Health	1,065,885
Other Health & Human Services	679,415
Social Services Administration	7,764,320
Social Services Programs	4,285,620
Veterans	354,185
Senior Center Aging Programs	463,355
Debt Service	8,153,350
Education	25,168,000
Senior Center	240,070
Public Library	1,280,725
Parks & Recreation Programs	800,515
Park Maintenance	755,595
Civic Center	476,510
Other Sources & Uses	3,003,000
Contingency	2,800,310
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	87,106,285
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- C. The appropriation to the Carteret County Board of Education firstly shall be made from any funds that are dedicated to the use of schools and secondly shall be made from general county revenue to the extent necessary.

Section II: Emergency Telephone System Fund

- A. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Emergency Telephone System Assessments	<u>556,000</u>
	<u>556,000</u>

- B. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Emergency Telephone System Services	<u>556,000</u>
	<u>556,000</u>

Section III: Salter Path District

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of oceanfront property listed for taxes within the Salter Path District as of January 1, 2016. It is estimated that the following revenues will be available for the Salter Path District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem Taxes	6,500
Interest	100
Sales Tax	<u>1,900</u>
	<u>8,500</u>

- B. The following amounts are hereby appropriated in the Salter Path District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Beach Nourishment	<u>8,500</u>
	<u>8,500</u>

Section IV: Rescue Districts

- A. It is estimated that the following revenues will be available in the Rescue District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem Taxes	2,155,315
Local Option Sales Tax	558,500
Other Taxes	7,500
Appropriated Fund Balance	<u>40,510</u>
	<u>2,761,825</u>

- B. The following amounts are hereby appropriated in the Rescue Districts for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Beaufort	779,900
Broad & Gales Creek	296,315
Mill Creek	76,455
Mitchell Village	140,000
Otway	261,790
Sea Level	247,900
Western Carteret	394,535
Motor Vehicle Tax Fees	7,500
Sales Tax	527,500
District Reserves	29,930
	<hr/>
	2,761,825
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Section V: Fire Districts

- A. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem Taxes	3,443,070
Local Option Sales Tax	968,500
Other Taxes	13,500
Appropriated Fund Balance	518,595
	<hr/>
	4,943,665
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- B. The following amounts are hereby appropriated in the Fire Districts for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Atlantic	65,120
Beaufort	317,625
Broad & Gales Creek	296,385
Cedar Island	45,490
Davis	64,350
Harkers Island	351,230
Harlowe	77,200
Marshallberg	199,620
Mill Creek	31,035
Mitchell Village	360,000
Newport	312,535
North River	57,940
Otway	192,670
Salter Path	58,550
Sea Level	49,275
South River	99,735
Stacy	22,320
Stella	84,755

Western Carteret	441,915
Wildwood	582,000
Motor Vehicle Tax Fees	13,500
Sales Tax	760,500
District Reserves	<u>459,915</u>

4,943,665

Section VI: Occupancy Tax Fund

- A. It is estimated that the following revenues will be available for the Occupancy Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Occupancy Tax	<u>6,712,500</u>
	<u>6,712,500</u>

- B. The following amounts are hereby appropriated in the Occupancy Tax Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Tourism Development Authority	3,317,700
Transfer to General Fund	<u>3,394,800</u>
	<u>6,712,500</u>

Section VII: Water Tax District Fund

- A. There is hereby levied a tax at the rate of five and one half cents (\$.055) per one hundred (\$100) valuation of property listed for taxes within the Water Tax District as of January 1, 2016. It is estimated that the following revenues will be available for the Water Tax District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Ad Valorem Taxes	269,000
Sales Tax	87,000
Interest	<u>500</u>
	<u>356,500</u>

- B. The following amounts are hereby appropriated in the Water Tax District Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Fees	1,500
Transfer to Water Fund	<u>355,000</u>
	<u>356,500</u>

Section VIII: County Capital Improvements

- A. It is estimated that the following revenues will be available for the County Capital Improvements Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Appropriated Fund Balance	554,000
Transfer from General Fund	300,000
Miscellaneous	130,000
Interest	<u>4,490</u>
	<u>988,490</u>

- B.

The following amounts are hereby appropriated in the County Capital Improvements Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Pictometry Mapping	83,490
Elections Equipment	300,000
Atlantic Beach Park Match	200,000
Western Library Addition	280,000
Contingency - Cape Carteret Walking Trails	<u>125,000</u>
	<u>988,490</u>

Section IX: Facilities/Debt Reserve Capital Fund

- A.

It is estimated that the following revenues will be available in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Transfer from Other Funds	<u>300,000</u>
	<u>300,000</u>

- B.

The following amounts are hereby appropriated in the Facilities/Debt Reserve Capital Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Contingency	<u>300,000</u>
	<u>300,000</u>

Section X: School Special Projects

A.

It is estimated that the following revenues will be available in the School Special Projects Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Transfer from General Fund	<u>1,653,000</u>
	<u><u>1,653,000</u></u>

B.

The following amounts are hereby appropriated in the School Special Projects Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Capital	1,585,000
Technology	<u>68,000</u>
	<u><u>1,653,000</u></u>

Section XI: Water Fund

A.

It is estimated that the following revenues will be available for the Water System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Operating Revenues	565,500
Interest	2,000
Contribution from other Funds	355,000
Appropriated Fund Balance	<u>35,500</u>
	<u><u>958,000</u></u>

B.

The following amount is hereby appropriated for the Water System Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Operations	679,880
Debt Service	260,580
Contingency	<u>17,540</u>
	<u><u>958,000</u></u>

Section XII:

- A. There is hereby levied a tax at the rate of thirty cents (\$.31) per one hundred (\$100) valuation of property listed for taxes as of January 1, 2016 for the purpose of raising the revenue listed as "Current Year Property Tax" in the General Fund section of this Ordinance. This tax rate is based on an estimated total valuation of property for the purpose of taxation of \$13,997,006,840 and an estimated collection rate of 97.81%. This collection rate is based on the collection rate stated in the June 30, 2015 audited financial statements. The motor vehicle tax rate is based on an estimated total valuation of \$676,400,000 and has an estimated collection rate of 98.55%.
- B. A solid waste assessment will be charged on the property tax bill. The amount of the assessment is \$165.00 for households without residential pickup. A solid waste availability fee will be charged in the amount of \$15.00 to all taxable improved parcels. Interest and penalties will accrue on this assessment in the same manner as ad valorem taxes.

Section XIII:

The County Manager, as Budget Officer, is hereby authorized to transfer appropriations as contained herein to enforce policy under the following conditions:

- a. He may transfer amounts not to exceed \$20,000 per occurrence between departments of the same fund.
- b. He may not transfer any amounts between funds without the approval of the Board of Commissioners.
- c. He may appropriate no more than \$10,000 from contingency per occurrence with a report being submitted to the Board at the next regularly scheduled meeting. Appropriations in excess of \$10,000 may not be transferred without the approval of the Board of Commissioners.
- d. He may transfer amounts from pay increases, COLA, fringes, reclassifications, unemployment, insurance, workers compensation, fuel and vehicle contingency line items to the appropriate departments not to exceed the balance in those line items.
- e. He may enter into contracts on behalf of the County in an amount not to exceed \$10,000 per contract in a fiscal year. All other contracts between the county and outside agencies must be approved by the Board of Commissioners.
- f. He may enter into grant agreements except those that require Board of Commissioner approval by the grantor.

Section XIV:

The attached Schedule of Fees and the Position Classification and Pay Plan are hereby adopted for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

Section XV:

In accordance with G.S. 115C-429 (b), the following appropriations are made to the Carteret County Board of Education. The budget resolution adopted by the Carteret County Board of Education shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Once adopted, such ordinance shall not be amended without the prior approval of the Board of Commissioners. Current expense and Charter Schools will be distributed to the Board of Education in four (4) equal quarterly installments. Capital outlay is adopted by project as listed in Section VIII. Capital outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current expense is adopted in accordance with N.C.G.S. 115C-433. Current expense will be distributed to the Carteret County Board of Education in four (4) quarterly installments.

<i>Function</i>	<i>Amount</i>
Education	21,964,000
Charter Schools	515,000
Total	22,479,000

The Board of Commissioners is committed to funding the Board of Education's Current Expense at \$20,820,000 for the 2016-2017 fiscal year.

Section XVI:

The following appropriations are made to Carteret Community College. The budget ordinance adopted by Carteret Community College shall conform to the appropriations set forth in the budget ordinance for current expense and capital outlay. Current expense will be distributed to Carteret Community College in four (4) equal quarterly installments. Capital Outlay will be distributed on a requisition basis as expenditures are incurred. Documentation of expenditures must be submitted to the Carteret County Finance Office in such form as they prescribe prior to reimbursement.

Current Expense	2,464,000
Other Capital Outlay	<u>225,000</u>
Total CCC	<u>2,689,000</u>

Section XVII:

There is hereby levied a special tax for the purpose of raising revenue for Fire Prevention and Rescue Service in the following Fire Districts and Rescue Districts and/or Fire Service Districts and Rescue Service Districts. Each district will be distributed its estimated ad valorem tax funds in 1/12 increments each month. The following rates are based on one hundred dollar (\$100) valuation of taxable property as listed January 1, 2016, for each related district.

	Tax Rate
Beaufort Rescue	0.0550
Broad & Gales Creek Rescue	0.0400
Mill Creek Rescue	0.0450
Mitchell Village Rescue	0.0200
Otway Rescue	0.0550
Sea Level Rescue	0.1000
Western Carteret Rescue	0.0300
Atlantic Township	0.0800
Beaufort Fire District	0.0550
Broad & Gales Creek Fire District	0.0400
Cedar Island Fire District	0.1000
Davis Fire District	0.0850
Harkers Island Fire District	0.1100
Harlowe Fire District	0.0750
Marshallberg Fire District	0.0975
Mill Creek Fire District	0.0450
Mitchell Village Fire District	0.0500
Newport Township and West Wildwood Fire District (excluding Town of Newport)	0.0700
North River Fire District	0.0900
Otway Fire District	0.0800
Salter Path Fire District	0.0700
Sea Level Fire District	0.0950
South River Fire District	0.0600
Stacy Fire District	0.0850
Stella Fire District	0.0400
Western Carteret Fire District	0.0400
Wildwood Fire District	0.0675

Section XVIII:

Copies of this Budget Ordinance shall be furnished to the Finance Director, County Manager, and Tax Administrator to be kept on file for their direction in the carrying out of their duties.

Adopted This The 27th Day of June 2016.

Robin Comer, Chairman
Carteret County Board of Commissioners

CARTERET COUNTY FINANCIAL AND BUDGETARY POLICIES

I. Objectives

- A. To link long-term financial planning with short-term daily operations and decision making.
- B. To maintain and improve the County's financial position.
- C. To maintain and improve the County's credit ratings by meeting or exceeding the requirements of rating agencies through sound financial policies.
- D. To maintain and increase investor confidence in the County and to provide credibility to the citizens of the County regarding financial operations.
- E. To comply with the North Carolina Budget and Fiscal Control Act and the policies of the North Carolina Local Government Commission (the "LGC").
- F. To effectively conduct asset-liability management of the County's balance sheet.

II. Operating Budget

- A. The County's Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (G.S. 159-8(a)). Budget revenues must equal budgeted expenditures.
- B. The County's Annual Budget Ordinance will be adopted by each July 1 (G.S. 159-13(a)).
- C. Revenue Policy
 - 1. Ad Valorem Tax – As provided by the North Carolina Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:
 - a. Assessed valuation will be estimated based upon historical trends and growth patterns in a conservative manner.
 - b. The estimated percentage of collection will not exceed the actual collection percentage of the preceding fiscal year, in accordance with State law.
 - c. The property tax rate will be set each year based upon the costs of providing general governmental services, meeting debt service obligations and building or maintaining any reserves or fund balances the Board deems necessary.
 - 2. User Fees – The Board of Commissioners (the "Board") sets fees that will maximize user charges instead of Ad Valorem Taxes for services that can be individually identified and where costs are directly related to the level of services. This objective is in keeping with the Commissioner's goal that growth should pay for itself, and not place a burden on current residents who do not use the service.
 - a. Emphasis of user fees results in the following benefits:
 - The burden on the Ad Valorem tax is reduced.
 - User fees are paid by all users, including those exempt from property taxes.
 - User fees help minimize subsidization in any instance where there are requirements in order to qualify for the use of the service and the service is not provided to the general public.
 - User fees produce information on the demand level for services and help to make a connection between the amount paid and the services received.
 - 3. Interest Income – Interest income is subject to variability based upon changes in prevailing interest rates, which cannot be predicted with certainty. Such revenue shall therefore be budgeted in a conservative manner within the Annual Budget Ordinance and shall comply with section III of this policy regarding Asset – Liability Management.
 - 4. Grant Funding – Staff will pursue opportunities for grant funding. Application for grant funding will be made after a grant has been evaluated for consistency with the Board's goals and compatibility with County programs and objectives. Staff must have Board approval to apply for a grant for any amount over \$50,000 and for any grant that requires a local dollar match. All awarded grants can only be accepted by Board action at which time the related budget shall be established.
 - a. Grants that have been awarded in prior years and are recurring in nature will be included and addressed through the annual budget process.
 - b. Grants that fund operating expenditures but have a funding termination date must fully disclose that fact to the Board prior to acceptance.
 - c. The grant manager for each grant shall be the related department head. The grant manager is responsible for all grant monitoring, compliance and reporting. The grant manager will provide copies of all documents to the Finance Department. The Finance Department will maintain a grant file by fiscal year for each active grant.
 - d. For grants involving federal funds, the grant manager is responsible for checking the list of federally debarred contractors prior to awarding any contracts.

D. Expenditure Policy

1. Expenditure budgets shall be monitored throughout the fiscal year by department heads, the Finance Department and the County Manager. Budget compliance is the responsibility of the department head and the Finance Director.
2. Budgeted funds will only be spent for categorical purposes for which they are intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. Appropriations of debt proceeds will be made only for the purpose for which such debt instrument was issued or for the payment of debt principal and interest. Donations will be spent only toward the intent for which they were given.
3. The budgeted expenditures for debt service for any variable rate debt or synthetic variable rate debt will be set to be at least the average of the prior five years.
4. For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.
5. Payroll will be processed in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Ordinance.
6. The County will fund current expenditures with current resources and will strive to avoid balancing budgets utilizing one-time revenues.

E. Reserve Policy

1. In accordance with State statute, appropriated fund balance in any fund will not exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.
2. The County will maintain a General Fund unreserved and undesignated fund balance that exceeds the minimum eight percent (8%) required by the LGC. For a County our size, a recommended goal of fifteen percent (15%) should be maintained for the following purposes.
 - a. Purpose of Reserve: These funds will be used to avoid cash flow interruptions, generate interest income, eliminate the need for short term borrowing, assist in maintaining an investment grade bond rating, and sustain operations during unanticipated emergencies and disasters.
 - b. Reserve Drawdowns: The fund balance may be purposefully drawdown below the target percentage for emergencies. Fund balance percentages in excess of 19% may be drawdown for nonrecurring expenditures, or major capital projects.
 - c. Reserve Replenishment: If the fund balance falls below the target percentage for two consecutive fiscal years, the County will replenish funds by direct appropriation beginning in the following fiscal year. In that instance, the County will annually appropriate 25% of the difference between the target percentage level and the actual balance until the target level is met. In the event appropriating 25% is not feasible, the County will appropriate a lesser amount and shall reaffirm its commitment to fully replenish the fund balance over a longer period of time.
3. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
 - a. Possible sources of funds for a termination/hedge reserve are:
 - A temporary drawdown of the unreserved and undesignated General Fund balance; or
 - The amount that budgeted debt service exceeds actual debt service expenditures per Section II.E.3.

III. Asset-Liability Management

- A. The County will seek to incorporate coordinated investment and debt structuring decisions with the goal of such coordination being to use each side of the balance sheet to mitigate, or hedge, cash flow risks posed by the other side of the balance sheet.
- B. The County considers short-term investments to be effective hedges to variable rate debt because movements in interest rates should have offsetting impacts upon both.
 - 1. Given the prevalent patterns of business, economic and interest rate cycles, the County's policy will be to strive to match temporary increases in interest income to temporary increases in interest expense through the use of variable rate debt or synthetic variable rate debt.
 - 2. This policy recognizes that variable rate debt generally offers lower interest costs and that the use of higher interest income to offset higher interest expense is preferable to creating a budget imbalance due to reliance upon temporarily increased interest income.
- C. The General Fund balance reserved for said purpose and/or the General Fund unreserved and undesignated fund balance shall be the source of funds for any potential swap termination payments. Adequate liquidity shall be maintained in the pooled investment portfolio to provide liquidity for any potential swap termination payments.
- D. The Finance Director is designated to monitor and report on financial market conditions and their impact on performance of debt, investments, and any interest rate hedging products implemented or under consideration.
- E. The Finance Director is designated as the individual responsible for negotiating financial products and coordinating investment decisions for debt structure. The Finance Director is designated as the individual responsible for recommending debt structure to the Board.
- F. The County shall incorporate the use of variable rate debt or synthetic variable rate debt, as allowed by the Debt Management Section of the LGC, into its debt structure. Unhedged variable or synthetic variable rate debt shall not exceed 20% of the County's total, non-Utility debt outstanding.

IV. Capital Improvements Policy

- A. Capital Improvements Plan
 - 1. The County will update and readopt annually a five-year capital improvements plan (CIP) which projects capital needs and details the estimated costs, description and anticipated funding sources for capital projects.
 - 2. The annual update of the CIP will be conducted in conjunction with the annual operating budget process.
 - 3. The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process.
 - 4. The CIP will generally address those capital assets with a value of \$50,000 or more and a useful life of five years or more.
 - 5. The County expects to see new capital items generally first appear in the last year of the CIP.
 - 6. The County acknowledges pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.
- B. Five Year School Capital Improvements Plan
 - 1. The County requires an annual update from the Carteret County Board of Education of its five year capital improvements plan. The County fully expects to see all new capital projects

first appear in the fifth year of the school plan unless dictated otherwise by State or federal mandates or new sources of funds, such a State bond issue for local construction.

C. Fixed Assets

1. The capitalization threshold for fixed assets shall be \$5,000. The threshold will be applied to individual fixed assets and not to groups of fixed assets. Fixed assets will only be capitalized if they have a useful life of at least two years following the date of acquisition. A physical inventory of capitalized fixed assets will be performed, either simultaneously or on a rotating basis, so that all fixed assets are physically accounted for at least once every four years.

V. Debt Policy

- A. Debt will only be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources. Debt will not be used for operational needs. Debt financing can include general obligation bonds, revenue bonds, certificates of participation, lease/purchase agreements, special obligation bonds, or any other financing instrument allowed under North Carolina law.
- B. The County will seek to structure debt and to determine the best type of financing for each financing need based on the flexibility needed to meet project needs, the timing of the project, taxpayer or rate payer equity, and the structure that will provide the lowest interest cost in the circumstances.
- C. Debt financing will be considered in conjunction with the approval by the Board of the County's CIP. Debt financing will also be considered in the Board's review of the Five Year School Capital Plan.
- D. Capital projects financed through the issuance of bonds, installment financings or lease financings will be financed for a period not to exceed the expected useful life of the project.
 1. Non-Utility debt will normally have a term of 25 years or less.
 2. Utility (Water) debt will normally have a term of 25 years or less. In no instance will the term of Utility debt exceed 30 years.
- E. The County will strive to maintain a high level of pay-as-you-go financing for its capital improvements.
- F. Debt Affordability
 1. The net debt of the County, as defined in G.S. 159-55, is statutorily limited to eight percent of the assessed valuation of the taxable property within the County. The County will utilize a self-imposed ceiling of 4%.
 2. The County will strive to achieve amortization of 60% or more of its non-Utility debt principal within ten years.
- G. The County will seek to structure debt in the best and most appropriate manner to be consistent with section III of this policy regarding Asset – Liability Management.
- H. Whereas the minimum coverage ratio for County's outstanding revenue bonds is 1.20 times, upon the calculation of a coverage ratio for any Utilities System Revenue Bonds which is below 1.5 times (Net Revenues as defined by the General Indenture, but excluding cash receipts from special assessments, over Debt Service as defined by the General Indenture), the Finance Director will notify the Board of such. Within three months of such notification, the Finance Director will again report to the Board and will have performed the necessary internal study to advise the Board on the actions necessary to restore the coverage ratio to above 1.5 times. This policy is intended to ensure that all reasonable steps necessary are taken to begin the process of reviewing water revenues and rates well before the coverage ratio for outstanding revenue bonds could reach the minimum level of 1.20 times.
- I. The County will seek to employ the best and most appropriate strategy to respond to a declining interest rate environment. That strategy may include, but does not have to be limited to, delaying the planned issuance of fixed rate debt, examining the potential for refunding of outstanding fixed rate debt, and the issuance of variable rate debt. The County will seek to employ the best and most appropriate strategy to respond to an increasing interest rate environment. That strategy may include, but does not

have to be limited to, the issuance of variable rate debt (an historically lower interest cost), the use of a forward starting variable to fixed swap, and the use of forward delivery fixed rate debt.

- J. The County will monitor the municipal bond market for opportunities to obtain interest rate savings by refunding by forward delivery, currently refunding or advance refunding outstanding debt. The estimation of net present value savings for a traditional fixed rate refunding should be, at a minimum, in the range of 2.5% to 3% of the refunded maturities before a refunding process begins. The estimation of net present value savings for a synthetic fixed rate refunding should be, at a minimum, in the range of 5% to 6% of the refunded maturities before a refunding process begins.
- K. The County will strive for the highest possible bond ratings in order to minimize the County's interest costs.
- L. The County will normally obtain three debt ratings (Fitch Ratings, Moody's, Standard & Poor's) for all publicly sold debt issues.
- M. While some form of outstanding debt exists, the County will strive to have a portion of that debt in the form of general obligation debt.
- N. For all years that the County has greater than \$50 million of publicly sold debt outstanding, the County will provide annual information updates to each of the debt rating agencies.
- O. The County will use the Comprehensive Annual Financial Report (the "CAFR") as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

The County recognizes the significance of the debt portfolio and the need for the ability to properly manage and maintain that portfolio. The Finance Director will maintain a current database of all debt.

VI. Accounting, Auditing and Financial Reporting

- A. The County will maintain accounting systems in compliance with the North Carolina Local Government Budget and Fiscal Control Act. The County will maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principals (GAAP).
 - 1. The basis of accounting within governmental funds will be modified accrual.
 - 2. The basis for accounting within all Enterprise and Internal Service Funds will be the accrual basis.
- B. Financial systems will be maintained to enable the continuous monitoring of revenues and expenditures or expenses with complete sets of monthly reports provided to the Board, the County Manager, the Finance Director and the Assistant Finance Director. Monthly expenditure/expense reports will be provided to each director and department head for their functional area and online, real time, view only, access to the financial system will be made available to department heads and other staff as much as practical and its use encouraged.
- C. The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and financial controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, as well as the accountability of assets.
- D. An annual audit will be performed by an independent certified accounting firm which will issue an opinion on the annual financial statements as required by the Local Government Budget and Fiscal Control Act.
- E. The Finance Department will conduct some form of internal audit procedures at least one time per year, specifically focusing upon cash receipts procedures.
- F. The County will prepare a CAFR. The CAFR will be prepared in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.
- G. Full and complete disclosure will be provided in all regulatory reports, financial statements and debt offering statements.

- H. The County will use the CAFR as the disclosure document for meeting its obligation to provide certain annual financial information to the secondary debt market via various information repositories. The annual disclosure is a condition of certain debt covenants and contracts that are required by SEC Rule 15c2-12.

VII. Cash Management Policy

A. Receipts

1. Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest bearing accounts and investments.
2. All incoming funds will be deposited daily as required by State law.
3. The Finance Director is responsible for conducting at least two random or risk based internal audits of cash receipting locations per fiscal year.

B. Cash Disbursements

1. The County's objective is to retain monies for investment for the longest appropriate period of time.
2. Disbursements will be made timely in advance of or on the agreed-upon contractual date of payment unless earlier payment provides greater economic benefit to the County.
3. Inventories and supplies will be maintained at minimally appropriate levels for operations in order to increase cash availability for investments purposes.
4. Dual signatures are required for County checks. Electronic signature of checks is approved.

VIII. Investment Policy

A. Policy

1. It is the policy of the County to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow requirements of the County and conforming to all State statutes governing the investment of idle funds.

B. Scope

1. This investment policy applies to all financial assets of the County except authorized petty cash, trust funds administered by the Social Services Director, and debt proceeds, which are accounted for and invested separately from pooled cash. The County pools the cash resources of its various funds into a single pool in order to maximize investment opportunities and returns. Each fund's portion of total cash and investments is tracked by the financial accounting system.

C. Prudence

1. The standard of prudence to be used by authorized staff shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
2. Authorized staff acting in accordance with procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

D. Authorized Staff

1. G.S. 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain procedures for the operation of the investment program which are consistent with this policy. Such procedures will include delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish and maintain a system of controls to regulate the activities of subordinates.
2. In the absence of the Finance Director and those to which he or she has delegated investment authority, the County Manager is authorized to execute investment activities.

E. Objectives

1. The County's objectives in managing the investment portfolio, in order of priority, are safety, liquidity, and yield.
 - a. Safety
 - Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To best mitigate against credit risk (the risk of loss due to the failure of the security issuer) diversification is required. To best mitigate against interest rate risk (the risk that changes in interest rates will adversely affect the market value of a security and that the security will have to be liquidated and the loss realized) the second objective, adequate liquidity, must be met.
 - b. Liquidity
 - The investment portfolio shall remain sufficiently liquid to meet all operating and debt service cash requirements that may be reasonably anticipated. The portfolio will be structured so that securities mature concurrent with cash needs (static liquidity), with securities with an active secondary market (dynamic liquidity), and with deposits and investments in highly liquid money market and mutual fund accounts.
 - c. Yield
 - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary, economic and interest rate cycles, taking into account investment risk constraints and liquidity needs.

F. Ethics and Conflicts of Interest

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the County Manager any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individuals with whom business is conducted on behalf of the County.

G. Authorized Financial Dealers and Financial Institutions

1. The Finance Director will maintain a list of financial institutions that are authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under SEC Rule 15C3-1 (uniform net capital rule).

- a. Any financial institutions and broker dealers that desire to become qualified to conduct investment transactions with the County must supply the Finance Director with the following:
 - Audited financial statements;
 - Proof of National Association of Securities Dealers certification;
 - Proof of State registration; and
 - Certification of having read the County's investment policy.
- b. Any previously qualified financial institution that fails to comply or is unable to comply with the above items upon request will be removed from the list of qualified financial institutions.
- c. The Finance Director shall have discretion in determining the number of authorized financial institutions and may limit that number based upon the practicality of efficiently conducting the investment program. The Finance Director shall also have the discretion to add or remove authorized financial institutions based upon potential or past performance.

H. Internal Control

1. The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and that the valuation of costs and benefits requires the use of estimates and judgments by management.

I. Collateralization

1. Collateralization is required for certificates of deposit. North Carolina General Statutes allow the State Treasurer and the Local Government Commission to prescribe rules to regulate the collateralization of public deposits in North Carolina banks. These rules are codified in the North Carolina Administrative Code – Title 20, Chapter 7 (20 NCAC 7). The Pooling Method of collateralization under 20 NCAC 7 allows depositories to use an escrow account established with the State Treasurer to secure the deposits of all units of local government. This method transfers the responsibility for monitoring each bank's collateralization and financial condition from the County to the State Treasurer. The County will only maintain deposits with institutions using the Pooling Method of collateralization.

J. Delivery and Custody

1. All investment security transactions entered into by the County shall be conducted on a delivery versus payment basis. Securities will be held by a third party custodian designated by the Finance Director and each transaction will be evidenced by safekeeping receipts and tickets.

K. Authorized Investments

1. The County is empowered by North Carolina G.S. 159-30(c) to invest in certain types of investments. The Board of Commissioners approves the use of the following investment types, the list of which is more restrictive than G.S. 159-30(c):
 - a. Obligations of the United States or obligations fully guaranteed as to both principal and interest by the United States.
 - b. Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, and the United States Postal Service.
 - c. Obligations of the State of North Carolina.
 - d. Bonds and notes of any North Carolina local government or public authority that is rated "AA" or better by at least two of the nationally recognized ratings services or that carries any "AAA insured" rating.

- e. Fully collateralized deposits at interest or certificates of deposit with any bank, savings and loan association or trust company that utilizes the Pooling Method of collateralization (section VIII.I).
 - f. Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service, which rates the particular obligation.
 - g. Banker's acceptance of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.
 - h. Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under G.S. 150-30(c) and that said fund is certified by the LGC. (The only such certified fund is the North Carolina Capital Management Trust.)
 - i. Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian (STRIPS).
 - j. Guaranteed investment contracts utilizing repurchase agreements but only for the investment of debt proceeds which are to be collateralized at 105% and marked to market on a daily basis.
2. Prohibited Forms of Authorized Investments
- a. The use of repurchase agreements in the normal investment portfolio (not debt proceeds) is prohibited.
 - b. The use of collateralized mortgage obligations is prohibited.
 - c. The use of any type of securities lending practices is prohibited.

L. Diversification

- 1. Investments will be diversified by security type and by institution.
- 2. With the exception of United States treasury securities and the North Carolina Capital Management Trust, no more than 30% of the County's total investment portfolio will be invested in a single security type or with a single financial institution.
- 3. The total investment in certificates of deposit shall not exceed 25% of the County's total investment portfolio and the investment in certificates of deposit with a single financial institution shall not exceed \$3,000,000.
- 4. The total investment in commercial paper shall not exceed 25% of the County's total investment portfolio and the investment in commercial paper of a single issuer shall not exceed \$3,000,000.
- 5. The total investment in bankers' acceptances shall not exceed 5% of the County's total investment portfolio and the investment in bankers' acceptances of a single issuer shall not exceed \$2,000,000.
- 6. The Finance Director is responsible for monitoring compliance with the above restrictions. If a violation occurs, the Finance Director shall report such to the County Manager and to the Board along with a plan to address the violation.

M. Maximum Maturities

- 1. To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered.
- 2. The following maturity limits are set for the County's investment portfolio:
 - a. At least 60% of the investment portfolio will have maturities of no more than 3 years from the date of purchase.

- b. At least 80% of the investment portfolio will have maturities of no more than 5 years from the date of purchase.
 - c. At least 95% of the investment portfolio will have maturities of no more than 10 years from the date of purchase.
 - d. No investments maturing more than 12 years from the date of purchase may be purchased.
 - e. For purposes of this section, for any variable rate demand obligation, the purchase date is considered to be the last reset and remarketing date and the maturity date is considered to be the next reset and remarketing date.
 - f. If any change is made to the County's policy for unreserved and undesignated fund balance in the General Fund (section II.E.2), then sections VIII.M.2.a-e of this policy must be concurrently revised.
- N. Selection of Securities
 - 1. The Finance Director or his or her designee will determine which investments shall be purchased and sold and the desired maturity date(s) that are in the best interest of the County. The selection of an investment will involve the evaluation of, but not limited to, the following factors: cash flow projections and requirements; current market conditions; and overall portfolio balance and makeup.
- O. Responses to Changes in Short Term Interest Rates
 - 1. The County will seek to employ the best and most appropriate strategy to respond to a declining short term interest rate environment. The strategy may include, but does not have to be limited to, purchases of callable "cushion" bonds, lengthening of maturities in the portfolio, and increases in the percentage of ownership of treasury notes relative to that of treasury bills.
 - 2. The County will seek to employ the best and most appropriate strategy to respond to an increasing short term interest rate environment. That strategy may include, but does not have to be limited to, purchases of "step-up" securities, shortening of maturities in the portfolio, the use of floating rate investments, and increases in the percentage of ownership of treasury bills relative to that of treasury notes.
- P. Performance Standards
 - 1. The investment portfolio will be managed in accordance with the parameters specified within this policy. The investment portfolio will strive to obtain a market average rate of return within the constraints of the County's investment risk profile and cash flow needs.
 - 2. The performance benchmarks for the performance of the portfolio will be rates of return on 90 day commercial paper and on three year treasury notes.
- Q. Active Trading of Securities
 - 1. It is the County's intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal. However, if economic or market conditions change making it in the County's best interest to sell or to trade a security before maturity, that action may be taken.
- R. Pooled Cash and Allocation of Interest Income
 - 1. All moneys earned and collected from investments other than bond proceeds will be allocated monthly to the various participating funds and component units based upon the average cash balance of each fund and component unit as a percentage of the total pooled portfolio. Earnings on bond proceeds will be directly credited to the same proceeds.
- S. Marking to Market
 - 1. A report of the market value of the portfolio will be generated at least semi-annually by the Finance Director. The Finance Director will use the reports to review the investment portfolio in terms of value and price volatility, as well as for compliance with GASB Statement #31.

IX. Swap Policy

A. Definitions

1. "*County*" means the County of Carteret, North Carolina.
2. "*County Manager*" means the person from time to time serving as the county manager of the County.
3. "*Finance Director*" means the person from time to time serving as the responsible finance officer of the County.
4. "*Swap Agreement*" shall mean a written contract entered into with an acceptable counterparty in connection with debt issued or to be issued by or behalf of the County in the form of a rate swap agreement, basis swap, forward rate agreement, interest rate option agreement, rate cap agreement, rate floor agreement, rate collar agreement or other similar agreement, including any option to enter into or terminate any of the foregoing or any combination of such agreements.

B. The Conditions Under Which Swap Agreements May Be Entered Into

1. Purposes

- a. The County may use a Swap Agreement for the following purposes only:
 - To achieve significant savings as compared to a product available in the traditional cash market.
 - To enhance investment returns within prudent risk guidelines.
 - To prudently hedge risk in the context of a particular financing or the overall asset/liability management of the County.
 - To incur variable rate exposure, such as selling interest rate caps or entering into a swap in which the County's payment obligation is floating rate.
 - To achieve more flexibility in meeting the County's overall financial objectives than can be achieved in conventional markets.

2. Legality

- a. The Board must receive an opinion acceptable to the market from a nationally recognized bond counsel law firm acceptable to the County Manager and to the Finance Director that the Swap Agreement is a legal, valid and binding obligation of the County and entering into the transaction complies with applicable law.
- b. The County will inform the Debt Management Section of the LGC of any potential Swap Agreement. The County will review the proposed Swap Agreement with the staff of the LGC and will obtain LGC staff approval, or if determined to be required by the LGC staff, obtain approval of the LGC prior to the execution of any Swap Agreement.
- c. The failure of the County to comply with any provision of this policy will not invalidate or impair any Swap Agreement.

3. Speculation

- a. The County may not use a Swap Agreement for speculative purposes. Associated risks will be prudent risks that are appropriate for the County to assume.

4. Financial Advisor

- a. The County shall contract for the services of a Financial Advisor for every swap transaction contemplated.

C. Aspects of Risk Exposure Associated with Such Contracts

1. Before entering into a Swap Agreement, the County shall evaluate all the risks inherent in the transaction. The evaluation shall be in written form and shall be presented to the governing Board. The risks to be evaluated should include counterparty risk, termination risk, collateral posting risk, rollover risk, basis risk, tax event risk and amortization risk.
2. The County shall endeavor to diversify its exposure to counterparties. To that end, before entering into a transaction, it should determine its exposure to the relevant counterparty or counterparties and determine how the proposed transaction would affect the exposure. The

exposure should not be measured solely in terms of notional amount, but rather how changes in interest rates would affect the County's exposure.

D. Counterparty Selection Criteria

1. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in at least the double A category from Fitch, Moody's, or S&P and the counterparty has demonstrated experience in successfully executing Swap Agreements. The County may enter into a Swap Agreement if the counterparty has at least two long-term unsecured credit ratings in the single A category or better from Fitch, Moody's, or S&P only if the counterparty has demonstrated experience in successfully executing Swap Agreements and if (a) the counterparty either provides a guarantor or assigns the agreement to a party meeting the rating criteria in the preceding sentence, or (b) the counterparty collateralizes the Swap Agreement in accordance with the criteria set forth in this Policy and the transaction documents.
2. If the ratings of the counterparty, or if secured, the entity unconditionally guaranteeing its payment obligations, do not satisfy the requirements of the Counterparty Selection Criteria ('AA') at execution of the swap or at any time subsequent to the execution of the swap, then the obligations of the counterparty must be fully and continuously collateralized by direct obligations of, or obligations the principal and interest on which are guaranteed by, the United States of America and such collateral must be deposited with a financial institution serving as a custodial agent for the County.

E. Methods By Which A Swap Agreement Is To Be Procured

1. *Negotiated Method.* The County may procure a Swap Agreement by a negotiated method under the following conditions:
 - a. The Finance Director makes a determination that, due to the size and complexity of a particular swap, a negotiated transaction would result in the most favorable pricing and terms; or
 - b. The Finance Director makes a determination that a proposed derivative embedded within a refunding debt issue meets the County's saving's target; and
 - c. The County receives a certification from a financial institution or financial advisor that the terms and conditions of the Swap Agreement provide the County a fair market value as of the date of its execution in lights of the facts and circumstances.
2. *Competitive Method*
 - a. The County may also procure a Swap Agreement by competitive bidding. The competitive bid may limit the number of firms solicited to no fewer than three. The County may determine which parties it will allow to participate in a competitive transaction. In situations in which the County would like to achieve diversification of counterparty exposure, the County may allow a firm or firms not submitting the bid that produces the lowest cost to match the lowest bid. The parameters for the bid must be disclosed in writing to all potential bidders.

F. Long-Term Implications

1. In evaluating a particular transaction involving the use of a Swap Agreement, the County shall review long-term implications associated with entering into the Swap Agreements, including costs of borrowing, historical interest rate trends, variable rate capacity, credit enhancement capacity, opportunities to refund related debt obligations and other similar considerations.

G. Swap Agreements To Be Reflected In The County's Financial Statements

1. The County shall disclose and reflect the use of Swap Agreements in its financial statements in accordance with generally accepted accounting principles.

H. Management Review of Swaps

1. A written annual management review of swap agreements shall be prepared by the Finance Director and submitted to the County Manager.

2. Valuation of swap agreements shall be conducted semi-annually by the Finance Director and submitted to the County Manager.

I. Termination Payments

1. If the County enters into a swap agreement and incurs the risk of a potential swap termination payment, or if the County issues some form variable rate debt, the County will create a termination/hedge reserve within the General Fund, or for termination payment risk, the County may instead obtain a non-reimbursable insurance policy for swap termination payments from a 'AAA' or 'AA' rated monoline bond insurer.
2. The County shall also seek to negotiate a "term-out" provision for any potential termination payment which will make the termination payment payable over a five year period.

X. Review and Revision

- A. The County will formally review this set of financial and budgetary policies at least once every three years.



Carteret County, North Carolina
Property Tax Levies & Collections (1)(2)
Last Ten Fiscal Years

<u>Fiscal Year Ended June 30</u>	<u>Total Tax Levy (1)(2)</u>	<u>Collections of Current Levy</u>	<u>Percent of Current Taxes Collected</u>	<u>Collections of Prior Levy</u>	<u>Total Property Taxes Collected</u>
2006	\$ 34,315,755	\$ 33,517,698	97.67%	\$ 810,569	\$ 34,328,267
2007	37,844,202	36,909,457	97.53%	915,854	37,825,311
2008	43,267,267	42,240,730	97.63%	874,473	43,115,203
2009	43,776,811	42,486,645	97.05%	1,087,953	43,574,598
2010	44,036,922	42,758,524	97.10%	1,118,242	43,876,766
2011	44,380,927	43,043,486	96.99%	1,138,617	44,182,103
2012	45,080,841	43,758,543	97.07%	1,029,857	44,788,400
2013	44,037,450	42,824,327	97.25%	804,350	43,628,677
2014	44,808,354	43,722,134	97.58%	532,669	44,254,803
2015	46,097,025	45,099,962	97.84%	-	45,099,962

Notes:

(1) Includes General Fund

(2) Does not include reimbursement in-lieu-of taxes and Senior Citizens Exemptions

<u>Ratio of Total Tax Collections to Tax Levy</u>		<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes to Tax Levy</u>
100.04%	\$	2,042,240	5.95%
99.95%		1,956,681	5.17%
99.65%		2,003,494	4.63%
99.54%		2,292,622	5.24%
99.64%		2,455,783	5.58%
99.55%		2,850,425	6.42%
99.35%		3,008,423	6.67%
99.07%		2,693,867	6.12%
98.76%		2,611,269	5.83%
97.84%		2,599,774	5.64%

Carteret County, North Carolina

Ten Largest Taxpayers
Current Year and Nine Years Ago

Name of Taxpayer	Type of Enterprise	Fiscal Year 2016			Fiscal Year 2007		
		Assessed Valuation	Rank	Percent of Total Assessed Valuation	Assessed Valuation	Rank	Percent of Total Assessed Valuation
Carteret Craven Electric	Utility	\$ 123,236,020	1	0.880%	\$ 60,332,804	1	0.706%
Progress Energy	Utility	93,458,410	2	0.668%	50,384,644	2	0.590%
Open Grounds Farm, Inc.	Farm	90,854,189	3	0.649%	49,965,900	3	0.585%
Goose Creek Landing HOA	Real Estate	30,236,690	4	0.216%	-	-	-
ITAC 192 LLC	Real Estate	25,357,352	5	0.181%	-	-	-
Stevens Towing Company	Barge Transp.	22,000,408	6	0.157%	-	-	-
Atlantic Newport Hospitality	Real Estate	20,400,000	7	0.146%	-	-	-
USPG Portfolio Five LLC	Real Estate	20,274,257	8	0.145%	12,445,946	9	0.146%
Weyerhaeuser Company	Real Estate	19,438,240	9	0.139%	11,817,857	10	0.138%
Time Warner Cable Southeast LLC	Communications	18,727,844	10	0.134%	13,143,154	8	0.154%
R A Development Inc	Real Estate	-	-	-	42,679,843	4	0.500%
Carolina Telephone	Utility	-	-	-	40,628,069	5	0.476%
Atlantic Veneer Corp	Manufacturing	-	-	-	21,325,338	6	0.250%
GR&S Atlantic Beach Ltd	Hotel	-	-	-	16,488,047	7	0.193%
		\$ 463,983,410		3.315%	\$ 319,211,602		3.737%

Source: Carteret County Tax Department



Carteret County, North Carolina

Fund Balances, Governmental funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

	2007	2008	2009
General Fund			
Reserved for:			
State statute	\$5,441,376	\$6,058,268	\$6,537,961
Prepaid items	-	92,056	-
Sheriff's fund	39,116	61,376	120,361
Debt Service	-	-	-
Recreation districts	88,593	88,665	89,129
Health programs	1,177,309	1,135,530	973,892
Register of deeds	251,440	293,368	325,898
Beach nourishment	4,023,290	5,996,954	7,665,277
Total reserve	11,021,124	13,726,217	15,712,518
Unreserved:			
Designated for subsequent year's expenditures	155,000	720,000	-
Undesignated	21,917,920	23,152,988	23,791,470
Total General Fund	\$33,094,044	\$37,599,205	\$39,503,988
 General Fund Expenditures	 65,214,889	 71,253,900	 80,037,337
 Undesignated Fund Balance	 	 	
Percentage of General Fund Expenditures	33.61%	32.49%	29.73%

2010
\$5,668,864
-
84,052
-
89,129
907,160
274,802
9,550,285
16,574,292
307,505
25,445,763
\$42,327,560

70,431,486

36.13%

Carteret County, North Carolina

Fund Balances, Governmental funds

Last Ten Fiscal Years

(Modified accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
General Fund				
Restricted:				
Stabilization by state statute	\$ 8,696,639	\$ 7,544,942	\$ 5,563,609	\$ 5,613,195
Sheriff's fund	264,217	277,168	403,907	437,789
Recreation districts	94,790	102,739	102,739	102,739
Health programs	931,719	919,286	812,855	797,986
Register of deeds	311,834	341,557	383,149	375,918
Beach nourishment	10,455,564	11,102,845	5,723,261	7,312,865
Economic Development	-	-	-	1,705,420
Total restricted	20,754,763	20,288,537	12,989,520	16,345,912
Assigned:				
Subsequent year's expenditures	908,485	1,441,215	1,000,000	5,254,210
Unassigned:	21,762,773	25,101,604	30,578,501	30,092,051
Total General Fund	\$ 43,426,021	\$ 46,831,356	\$ 44,568,021	\$ 51,692,173

General Fund Expenditures	71,025,804	74,195,092	71,587,274	71,074,842
---------------------------	------------	------------	------------	------------

Undesignated Fund Balance

Percentage of General Fund Expenditures	30.64%	33.83%	42.71%	42.34%
---	--------	--------	--------	--------

*Note: FY2016 is projected

	2015	2016
\$	6,457,421	\$ 6,548,552
	426,804	504,650
	104,081	104,081
	615,523	363,856
	394,275	297,572
	10,283,851	13,083,633
	<u>1,128,497</u>	<u>1,128,497</u>
	19,410,452	22,030,841
	3,717,325	3,775,000
	<u>30,644,570</u>	<u>27,865,808</u>
\$	<u>53,772,347</u>	<u>\$ 53,671,649</u>

76,251,090 74,250,000

40.19% 37.53%

Carteret County, North Carolina
Property Tax Rates - Direct and Underlying Governments
(Per \$100.00 of Assessed Value)
Last Ten Fiscal Years

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<i>Municipalities</i>										
Carteret County	0.2300	0.2300	0.2300	0.2300	0.3000	0.2900	0.2900	0.3000	0.3000	0.3100
Atlantic Beach	0.1500	0.1250	0.1250	0.1250	0.1700	0.1700	0.1650	0.1650	0.1650	0.1650
Beaufort	0.1900	0.2200	0.2200	0.2200	0.2600	0.3000	0.3000	0.3300	0.3475	0.3475
Bogue	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Cape Carteret	0.1550	0.1550	0.1400	0.1400	0.1625	0.1525	0.1525	0.1525	0.1525	0.1975
Cedar Point	0.0500	0.0500	0.0550	0.0550	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625
Emerald Isle	0.0670	0.0700	0.0700	0.0800	0.1150	0.1150	0.1250	0.1400	0.1550	0.1550
Indian Beach	0.0600	0.1100	0.1400	0.1500	0.2150	0.2150	0.1650	0.1650	0.1950	0.1950
Morehead City	0.2200	0.2200	0.2200	0.2200	0.2850	0.2850	0.3150	0.3300	0.3500	0.3500
Newport	0.2700	0.2900	0.3100	0.3300	0.3570	0.3570	0.3570	0.3570	0.3570	0.3570
Pelitier	0.0500	0.0500	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Pine Knoll Shores	0.0800	0.1150	0.1150	0.1150	0.1560	0.1560	0.1560	0.1560	0.1970	0.1970
<i>Fire Districts</i>										
Atlantic	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0800	0.0800
Beaufort	0.0300	0.0350	0.0500	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550
Broad & Gales Creek	0.0450	0.0450	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400
Cedar Island	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Davis	0.0850	0.0900	0.0900	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Harkers Island	0.0400	0.0400	0.0650	0.0700	0.0800	0.0800	0.0700	0.0700	0.0850	0.1100
Harlowe	0.0450	0.0450	0.0550	0.0600	0.0750	0.0750	0.0750	0.0750	0.0750	0.0750
Marshallberg	0.0850	0.0850	0.0800	0.0900	0.0900	0.0900	0.0900	0.0900	0.0975	0.0975
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0900	0.0750	0.0750	0.0750	0.0750	0.0650	0.0550	0.0500	0.0500	0.0500
Newport	0.0400	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
North River	0.0450	0.0450	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900	0.0900
Otway	0.0250	0.0500	0.0500	0.0500	0.0550	0.0550	0.0700	0.0700	0.0700	0.0800
Salter Path	0.0300	0.0300	0.0300	0.0300	0.0500	0.0600	0.0600	0.0600	0.0600	0.0700
Sea Level	0.1000	0.1000	0.1000	0.1000	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
South River/ Merrimon	0.0550	0.0350	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600	0.0600
Stacy	0.0600	0.0700	0.0700	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850	0.0850
Stella	0.0250	0.0200	0.0250	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Western Carteret	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Wildwood	0.0450	0.0600	0.0600	0.0650	0.0850	0.0850	0.0850	0.0675	0.0675	0.0675
<i>Rescue Districts</i>										
Beaufort	0.0250	0.0400	0.0450	0.0450	0.0500	0.0500	0.0500	0.0500	0.0550	0.0550
Broad & Gales Creek	0.0350	0.0350	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Mill Creek	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450	0.0450
Mitchell Village	0.0250	0.0400	0.0400	0.0400	0.0400	0.0300	0.0200	0.0200	0.0200	0.0200
Otway	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0400	0.0550

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Sea Level	0.1200	0.1200	0.1200	0.1200	0.0800	0.0600	0.0600	0.1000	0.1000	0.1000
Western Carteret	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
<i>Beach Nourishment Districts</i>										
Salter Path Ocean Front	-	-	-	-	0.1500	0.0500	0.0500	0.0500	0.0550	0.0550
Indian Beach Non Ocean Front	0.0200	0.0100	0.0100	0.0100	0.0100	0.0325	0.0325	0.0300	0.0200	0.0200
Indian Beach Ocean Front	0.2200	0.0100	0.0100	0.0100	0.0350	0.0850	0.0850	0.0650	0.0400	0.0400
Emerald Isle Non Ocean Front	0.0110	0.0110	0.0110	0.0110	0.0150	0.0150	0.0150	0.0000	0.0000	0.0000
Emerald Isle Ocean Front	0.1620	0.1620	0.1620	0.1620	0.0450	0.0450	0.0450	0.0300	0.0400	0.0400
Pine Knoll Shores Non Ocean Front	0.0264	0.0160	0.0160	0.0160	0.0140	0.0140	0.0140	0.0140	0.0160	0.0160
Pine Knoll Shores Ocean Front	0.1727	0.1050	0.1050	0.1050	0.0520	0.0520	0.0520	0.0520	0.0600	0.0600
<i>Water Districts</i>										
Water Special Tax ¹	-	-	-	-	0.0550	0.0550	0.0550	0.0550	0.0550	0.0550

Notes:

2008, 2012 and 2016 are revaluation years

¹First Year Tax District 2012

Carteret County, North Carolina

Assessed Value and Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property					Personal Property
	Residential Property	Commercial Property	Industrial Property	Present-use Value (1)	Total	
2007	\$ 5,993,578,505	\$ 1,675,786,250	\$ 246,148,708	\$ 42,108,553	\$ 7,957,622,016	\$ 572,630,759
2008 ⁽⁵⁾	15,997,721,971	1,432,073,317	37,881,139	72,565,474	17,540,241,901	953,369,547
2009	16,851,863,536	1,439,131,806	56,477,589	72,487,688	18,419,960,619	473,475,911
2010	16,549,686,285	1,512,887,462	38,970,411	61,707,853	18,163,252,011	847,540,430
2011	16,534,261,525	1,571,423,205	36,106,300	69,952,621	18,211,743,651	935,669,710
2012 ⁽⁵⁾	12,615,264,192	1,271,552,597	27,011,645	68,607,085	13,982,435,519	952,555,055
2013	12,928,563,319	1,021,551,269	34,868,391	68,507,500	14,053,490,479	990,156,693
2014	12,977,674,352	1,026,639,566	35,108,082	69,700,524	14,109,122,524	1,212,368,458
2015	13,066,163,985	1,022,301,188	33,593,356	70,263,592	14,192,322,121	1,049,826,237
2016	11,912,912,667	1,158,966,816	40,894,377	60,528,976	13,173,302,836	1,232,232,454

Source:

- (1) Present use value property is agricultural, horticultural and forestland for which the owner has applied for the property to be taxed at its present use. The difference in taxes on the present use basis and the taxes that would have been payable are a lien on the property and are deferred. The taxes become due if the property ceases to qualify for present use value. The preceding three fiscal years' taxes are then required to be paid.
- (2) Public service companies' valuations are provided to the County by the North Carolina Department of Revenue. These amounts include both real and personal property.
- (3) Per \$100 of value.
- (4) The estimated market value is calculated by dividing the assessed value by an assessment-to-sales ratio determined by the North Carolina Department of Revenue. The ratio is based on actual property sales which took place during the fiscal year.
- (5) Revaluation Years

Public Service Companies (2)	Total Assessed Valuation	Total Direct Tax Rate (3)	Estimated Actual Taxable Value (4)
\$ 88,997,177	\$ 8,619,249,952	0.44	\$ 14,260,837,114
126,877,222	18,620,488,670	0.23	18,923,260,843
135,389,122	19,028,825,652	0.23	17,778,631,807
143,635,821	19,154,428,262	0.23	16,731,393,087
140,251,857	19,287,665,218	0.23	15,091,511,700
137,116,774	15,072,107,348	0.30	15,072,107,348
134,766,034	15,178,413,206	0.29	15,178,413,206
129,665,570	15,451,156,552	0.29	15,451,156,552
123,526,642	15,365,675,000	0.30	15,365,675,000
142,852,043	14,548,387,333	0.30	14,548,387,333

Carteret County, North Carolina
Ratios of Outstanding Debt by Type,
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business Activity	
	General Obligation Bonds	Certificates of Participation	Installment Loans	Installment Loans	
2007	\$ 63,220,000	\$ 16,915,000	\$ 3,500,000	\$ 3,156,512	
2008	59,550,000	15,605,000	6,367,364	2,985,480	
2009	55,920,000	7,045,000	16,453,210	2,814,448	
2010	52,330,000	5,735,000	15,135,783	2,643,416	
2011	48,745,000	5,155,000	18,489,570	2,472,384	
2012	45,100,000	4,660,000	16,099,052	2,301,352	
2013	40,605,000	4,040,000	14,339,872	2,130,320	
2014	36,545,000	3,560,000	13,645,672	1,959,288	
2015	33,475,000	3,090,000	11,709,696	1,788,256	
2016	33,820,000	2,630,000	10,113,797	1,617,224	

* Information not yet available

(1) These ratios are calculated using personal income and population for the prior calendar year. Personal income not available to calculate fiscal year 2015 and 2016.

Bond		Revenue		Total	Per		Percentage
Anticipation		Bonds		Primary	Capita (1)		of Personal
Notes				Government			Income (1)
\$	-	\$	-	\$ 86,791,512	\$	1,371	4.01%
	-		-	84,507,844		1,330	3.52%
	-		-	82,232,658		1,283	3.32%
	-		-	75,844,199		1,183	2.94%
1,046,000			-	75,907,954		1,184	2.88%
1,046,000			-	69,206,404		1,064	2.45%
-		1,046,000		62,161,192		906	2.15%
-		1,046,000		56,755,960		821	1.88%
-		1,030,000		51,092,952		735	*
-		1,014,000		49,195,021		706	*

Carteret County, North Carolina

Principal Employers

Current Year and Nine Years Ago

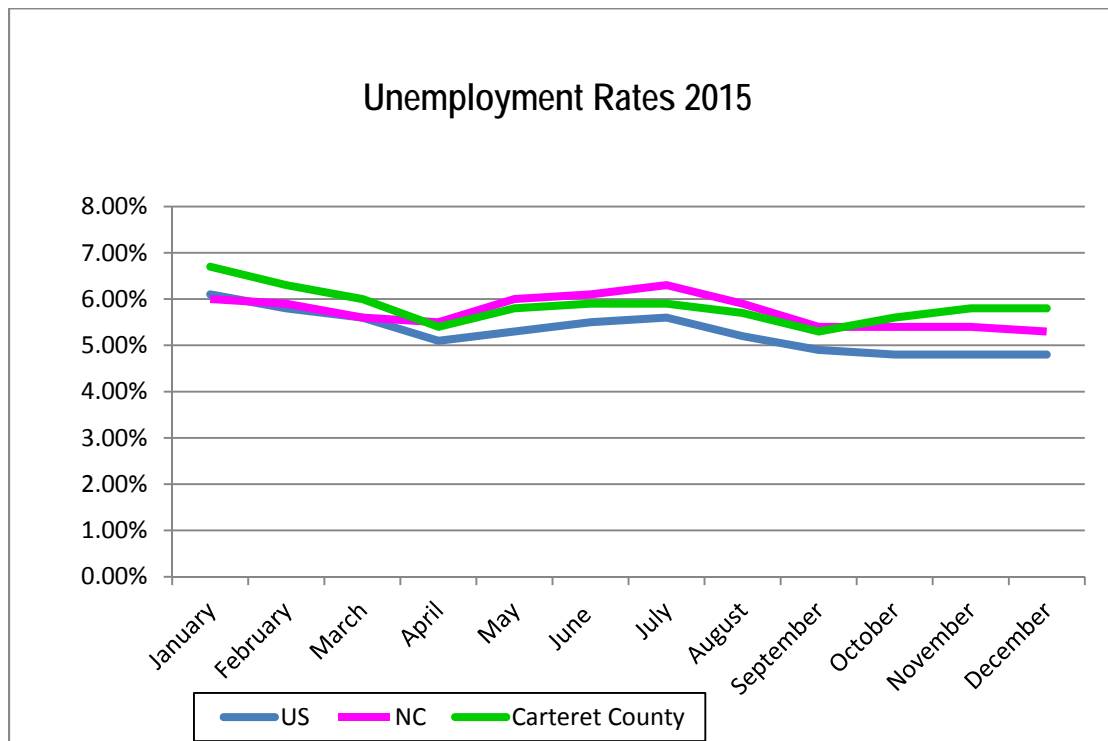
Employer	2015			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Carteret County Public Schools	1,148	1	3.59%	1,438	1	4.16%
Carteret General Hospital	1,002	2	3.13%	959	2	2.78%
NC Department of Transportation	610	3	1.91%			
Carteret County	547	4	1.71%	432	4	1.25%
Wal-Mart	408	5	1.28%	574	3	1.66%
US Coast Guard	370	6	1.16%	273	7	0.79%
Carteret Community College	368	7	1.15%	340	6	0.98%
Lowes Homes Improvements	290	8	0.91%			
Food Lion	235	9	0.73%			
Bally Refrigerated Boxes	184	10	0.58%	167	10	0.48%
Atlantic Veneer				352	5	1.02%
Henry's Tackle & Sporting Goods				214	8	0.62%
NC Natural Resources & Community Development				202	9	0.58%

Source: Carteret County Economic Development Council

Carteret County Unemployment Rates Comparisons Last Four Calendar Years

	2012			2013			2014			2015		
	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County	US	NC	Carteret County
January	8.80%	10.10%	10.40%	8.50%	10.20%	10.60%	7.00%	6.90%	7.20%	6.10%	6.00%	6.70%
February	8.70%	10.00%	10.20%	8.10%	9.50%	9.70%	7.00%	6.90%	7.10%	5.80%	5.90%	6.30%
March	8.40%	9.40%	9.10%	7.60%	8.90%	8.90%	6.80%	6.60%	6.60%	5.60%	5.60%	6.00%
April	7.70%	8.90%	7.90%	7.10%	8.50%	7.80%	5.90%	5.80%	5.50%	5.10%	5.50%	5.40%
May	7.90%	9.30%	8.10%	7.30%	8.90%	7.90%	6.10%	6.30%	5.70%	5.30%	6.00%	5.80%
June	8.40%	9.80%	8.10%	7.80%	9.30%	7.70%	6.30%	6.40%	5.50%	5.50%	6.10%	5.90%
July	8.60%	10.00%	8.30%	7.70%	9.10%	7.30%	6.50%	6.70%	5.70%	5.60%	6.30%	5.90%
August	8.20%	9.70%	8.10%	7.30%	8.30%	6.80%	6.30%	6.50%	5.60%	5.20%	5.90%	5.70%
September	7.60%	8.90%	7.70%	7.00%	7.60%	6.50%	5.70%	5.60%	5.00%	4.90%	5.40%	5.30%
October	7.50%	9.10%	7.90%	7.00%	7.50%	6.70%	5.50%	5.40%	5.10%	4.80%	5.40%	5.60%
November	7.40%	9.10%	8.30%	6.60%	6.90%	6.50%	5.50%	5.40%	5.30%	4.80%	5.40%	5.80%
December	7.60%	9.40%	9.30%	6.50%	6.60%	6.40%	5.40%	5.00%	5.20%	4.80%	5.30%	5.80%
Annual Average	8.07%	9.48%	8.62%	7.38%	8.44%	7.73%	6.17%	6.13%	5.79%	5.29%	5.73%	5.85%

*Source: NC Department of Commerce Division of Employment Security



**Carteret County, North Carolina
Demographic Statistics
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Person Income (in thousands) (2)</u>	<u>Unemployment Rate (3)</u>	<u>Public School Enrollment (4)</u>
2007	63,154	34,241	2,162,444	4.02%	8,297
2008	63,294	37,796	2,401,852	4.74%	8,297
2009	63,535	38,455	2,477,362	7.42%	8,294
2010	66,716	38,728	2,583,758	8.39%	8,273
2011	65,050	39,174	2,639,299	8.35%	8,491
2012	67,696	41,761	2,824,360	9.36%	8,298
2013	68,645	42,214	2,888,870	7.73%	8,312
2014	69,092	43,903	3,021,043	5.79%	8,267
2015	69,530	*	*	5.85%	8,445
2016	69,706	*	*	5.64%	8,369

Data Sources:

(1) North Carolina Office of State Planning

(2) Bureau of Economic Analysis, U.S. Department of Commerce. Figures are for the prior calendar year

(3) NC Department of Commerce Division of Employment Security

(4) Carteret County Board of Education

* Information Unavailable

Carteret County, North Carolina
Miscellaneous Statistics
June 30, 2016

Date of Establishment	1722
Form of Government	Commission-Manager
Area	526 Square Miles
Carteret County Facilities and Services:	
Fire Protection:	
Number of stations	22
Number of firemen and officers	774
Number of units	143
Police Protection:	
Number of stations	1
Number of deputies and officers	50
Number of patrol units	20
Inspections:	
Number of building permits issued (1)	3,314
Cultural and Recreational:	
Number of parks	7 with 167 total acres
Number of public beach accesses/ boat ramps.	9
Facilities and Services not included in primary government:	
Hospitals (2)	
Number of hospitals	1
Number of patients beds	117
Facilities and Services not included in the reporting entity:	
Education (3)	
Number of Schools	16
Number of teachers	605
Number of students	8,141
Cultural and Recreational (4)	
Number of libraries	5
Number of volumes	128,151

Sources:

- (1) Carteret County Planning Department
- (2) Carteret General Hospital
- (3) Carteret County Board of Education
- (4) Carteret County Library

GLOSSARY

Accrual – Accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged. The term “accrual” refers to any individual entry recording revenue or expense in the absence of a cash transaction.

Ad Valorem Tax - tax levied on the assessed valuation of real property. Property taxes in Carteret County are Ad Valorem taxes.

ADA: (American Disability Act) - prohibits private employers, state and local governments, employment agencies and labor unions from discriminating against qualified individuals with disabilities in job application procedures, hiring, firing, advancement, compensation, job training, and other terms, conditions, and privileges of employment.

AIWW: (Atlantic Intracoastal Waterway) - waterway along the Atlantic coast of the United States. Some lengths consist of natural inlets, salt-water rivers, bays, and sounds; others are man-made canals.

Annual Budget - a budget covering a single fiscal year.

Appropriation - a specific amount of money authorized by the county Commissioners to incur obligations for purposes specified in the budget ordinance. The County Commissioners make separate appropriations for each expenditure activity.

ARRA (American Recovery and Reinvestment Act of 2009) - is an economic stimulus package enacted by the 111th United States Congress in February 2009. The stimulus was intended to create jobs and promote investment and consumer spending during the late-2000s recession.

Assessed Property Value - the value set upon real estate or other property by the County as a basis for levying taxes.

Authorized Bonds - bonds which have been legally approved but may or may not have been sold.

Average Daily Membership - The total number of school days within a given term - usually a school month or school year - that a student's name is on the current roll of a class, regardless of his/her being present or absent, is the “number of days in membership” for that student. The sum of the “number of days in membership” for all students divided by the number of school days in the term yields ADM. The final average daily membership is the total days in membership for all students over the school year divided by the number of days school was in session. Average daily membership is a more accurate count of the number of students in school than enrollment.

Balanced Budget - a budget in which the sum of estimated net revenues and appropriated fund balance is equal to appropriations. Carteret County operates under a balanced budget ordinance.

BETS: (Best Environmental Technology Systems) – is a repository of current and historical information related to Department of Environmental Health regulated facilities and establishments.

Bond - a certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. In the budget document, these payments are identified as debt service. Bonds are used to obtain long-term financing for capital projects.

Bond Issue - The sale of governmental bonds as a means of borrowing money.

Bond Rating - A grade given by bond rating agencies (Moody's, S&P, and Fitch) indicating a government's investment qualities. Ratings range from AAA (highest) to D (lowest) and the higher rating the lower the interest rate on the bonds.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities, or objectives during a fiscal year.

Budget Amendment - a legal procedure utilized by the County staff and The Board of Commissioners to revise a budget appropriation.

Budget Document - a formal document presented to the Board of commissioners containing the County's financial plan for a fiscal year.

Budget Message - a written overview of the recommended budget from the county manager to the Board of Commissioners which discusses the major budget items, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance - this is the ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.

Budgetary Control - the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available resources.

CAD: (Computer Aided Dispatch) - method of dispatching emergency services assisted by computer. It can be used to send messages to the dispatchee via a mobile data terminal. A dispatcher may announce the call details to field units over a two-way radio.

CAFR: (Comprehensive Annual Financial Report) - a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America ("GAAP") and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

CAMA: (Coastal Area Management Act) - establishes a cooperative program of coastal area management between local and State governments. Local government shall have the initiative for planning. State government shall establish areas of environmental concern. Enforcement shall be a concurrent State-local responsibility.

Capital Outlay - equipment with an expected life of more than one year and a cost of more than \$1,000.00.

Capital Project - a project expected to have a useful life greater than ten years or an estimated total cost of \$25,000.00 or more, and requiring professional certification. Capital projects include the construction, purchase, or major renovation of a building or the purchase of land.

Capital Projects Fund - a fund used to account for the acquisition or construction of major governmental capital facilities and equipment which are not financed by other funds.

Cash Management - the management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships.

CCATS: (Carteret County Area Transportation) - coordinate the provision of medical transportation to clients of DSS; to provide improved human service and public transportation to the citizens of Carteret County; and to seek grant funding to aid in accomplishing these tasks.

CCC: (Carteret Community College) - local community college.

CDBG: (Community Development Block Grant) - one of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

CDC: (Centers for Disease Control) - is an agency of the United States Department of Health and Human Services based in the metro Atlanta area. It works to protect public health and safety by providing information to enhance health decisions, and it promotes health through partnerships with state health departments and other organizations.

CDSA: (Children's Developmental Services Agency) - Children who are suspected of or known to have a developmental disability and are under age three are seen by these agencies. Children are referred to CDSA by physicians, other health care professionals, and parents.

CERT: (Community Emergency Response Team) - an organization of volunteers who have received specific training in basic disaster response skills, and who agree to supplement existing emergency responders in the event of a major disaster.

CIP: (Capital Improvements Plan) - this is the development of a five-year plan. The CIP is a plan that matches the County's major capital needs with our financial ability to meet them. The purpose of the CIP is to identify all capital projects with a cost greater than \$100,000.

Contingency - an appropriation of funds to cover unforeseen events that occur during the fiscal year. The total contingency appropriation cannot exceed five percent (5%) of the total of all other appropriations in the same fund. Transfers from this account must be approved by the Board of Commissioners.

CPCRL: (Craven Pamlico Carteret Regional Library) – is composed of ten member libraries. The administrative offices are located at the New Bern-Craven County Public Library.

CRSWMA: (Coastal Regional Solid Waste Management Authority) - was formed in 1990 as a partnership between Carteret, Craven, and Pamlico counties. The purpose is to provide an environmentally sound, cost effective system of solid waste disposal for the citizens of the three member counties.

CWPP: (Community Wildfire Protection Plan) – addresses issues such as wildfire response, hazard mitigation, community preparedness, or structure protection – or all of the above. Local wildfire protection plans can take a variety of forms, based on the needs of the people involved in their development.

DARE: (Drug Abuse Resistance Education) - a highly acclaimed program that gives kids the skills they need to avoid involvement in drugs, gangs, and violence.

Debt Service - the sum of money required to pay installments of principal and interest on borrowed funds such as bonds.

Department - an organizational unit responsible for carrying out a major governmental function.

DSS: (Department of Social Services) - provide citizens with resources and services to maximize their well-being and self-determination. We aim to prevent abuse, neglect, and exploitation of vulnerable citizens – the poor, the children, the aged, the disabled, and the sick – as well as, promote self-reliance and self-sufficiency for individuals and families.

E911: (Enhanced 9-1-1) - is a North American telecommunications based system that automatically associates a physical address with the calling party's telephone number, and routes the call to the most appropriate Public Safety Answering Point for that address. The caller's address information is displayed to call taker immediately upon call arrival.

ECC-AAA: (Eastern Carolina Council - Area Agency on Aging) – helps to maintain and improve the quality of life for older adults (55 years or better) and to address their needs and concerns. The Agency focuses on supporting and assisting older adults in obtaining aging services offered in their communities through local aging service providers.

EEO: (Equal Employment Opportunity) - a set of laws that are governed by the Equal Employment Opportunity Commission that prohibit discrimination based on race, color, religion, sex, or national origin; sex-based wage discrimination; age discrimination; individuals with disabilities.

EEOC: (Equal Employment Opportunity Commission) - is an independent federal law enforcement agency that enforces laws against workplace discrimination. The EEOC investigates discrimination complaints based on an individual's race, color, national origin, religion, sex, age, perceived intelligence, disability (such as alcoholism) and retaliation for reporting and/or opposing a discriminatory practice. It is empowered to file discrimination suits against employers on behalf of alleged victims and to adjudicate claims of discrimination brought against federal agencies.

Effectiveness - results (including quality) of the program.

Efficiency - cost (whether in dollars or employee hours) per unit of output.

EFNEP: (Expanded Food and Nutrition Education Program) - is designed to assist limited resource audiences in acquiring the knowledge, skills, attitudes, and changed-behavior necessary for nutritionally sound diets, and to contribute to their personal development.

EMD: (Emergency Medical Dispatch) - is an essential part of a prehospital EMS system. The functions of emergency medical dispatching must include the use of pre-determined questions, pre-arrival telephone instructions, and pre-assigned response levels and modes.

EMS: (Emergency Medical Services) - a branch of emergency services dedicated to providing out-of-hospital acute medical care and/or transport to definitive care, to patients with illnesses and injuries which the patient, or the medical practitioner, believes constitutes a medical emergency.

Encumbrance - an amount of money committed for the payment of goods or services for which payment has not been made.

Enterprise Fund - A fund which accounts for operations that are financed through user charges and whose operation resembles a business (ex: Water Fund).

EOC: (Emergency Operations Center) - is a central command and control facility responsible for carrying out the principles of emergency preparedness and emergency management, or disaster management functions at a strategic level in an emergency situation, and ensuring the continuity of operation of a company, political subdivision or other organization.

EPA: (Environmental Protection Agency) - leads the nation's environmental science, research, education, and assessment efforts.

Expenditure - the outflow of funds for assets which are incurred or goods and services obtained regardless of when payment is actually made. This term applies to all funds of Carteret County.

FDA: (Food and Drug Administration) - is an agency of the United States Department of Health and Human Services and is responsible for regulating and supervising the safety of foods, dietary supplements, drugs, vaccines, biological medical products, blood products, medical devices, radiation-emitting devices, veterinary products and cosmetics.

Fees - a charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiscal Year - a 12-month period to which the annual budget applies. In North Carolina, fiscal years for local governments are required by State Statute to begin July 1 and end June 30.

FLSA: (Fair Labor Standards Act) - establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments.

FMLA: (Family Medical Leave Act) - covered employers must grant an eligible employee up to a total of 12 workweeks of unpaid leave during any 12-month period for one or more of the following reasons: birth and care of the newborn child of the employee; placement with the employee a son or daughter for adoption or foster care; care for an immediate family member (spouse, child or parent) with a serious health condition; to take medical leave when an employee is unable to work due to a serious health condition.

FNS: (Food and Nutrition Services) - is a federal food assistance program that helps low-income families. The purpose of Food and Nutrition Services is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

FTE: (Full Time Equivalent) - the calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance - the accumulated excess of revenues and other financing services over expenditures and other financing uses for governmental functions.

GAAP: (Generally Accepted Accounting Principles) - uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

General Fund - the general operating fund of the County used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - bonds that are voter approved and backed by the full faith and credit of the issuing government

GED: (General Educational Development) - a group of five rigorous subject tests which (when passed) certifies that the taker has American or Canadian high school-level academic skills.

GFOA: (Government Financial Officer's Association) - the purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training, and leadership.

GIS: (Geographic Information System) - captures, stores, analyzes, manages, and presents data that is linked to location. GIS applications are tools that allow users to create queries, analyze information, edit data, maps, and present the results of these operations.

Goal - the long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.

Governmental Funds - governmental funds are used to account for most typical governmental functions focusing on the acquisition, use, and balances of a local or state government's expendable financial resources and the related current liabilities. The accounting for governmental funds has a budget orientation using the current financial resources measurement focus and the modified accrual basis of accounting.

GPS: (Global Positioning Systems) - is a global navigational satellite system developed by the United States Department of Defense. It is the only fully functional global navigational satellite system in the world, can be used freely, and is often used by civilians for navigational purposes.

Grant - a payment from one level of government to another. Federal and State aid to local governments is often in this form. Grants are usually made for specific purposes.

GREAT: (Gang Resistance Education and Training) - is a school-based, law enforcement officer-instructed classroom curriculum. With prevention as its primary objective, the program is intended as an immunization against delinquency, youth violence, and gang membership.

HAVA: (Help America Vote Act) - a program to provide funds to States to replace punch card voting systems; assist in the administration of Federal elections; establish minimum election administration standards.

HCCBG: (Home and Community Care Block Grant) - The Area Agency on Aging in partnership with each county's Home and Community Care Block Grant committee, studies the needs of senior adults and helps plan services to meet those needs. The goal is to enable senior adults to live independently in their own homes.

HDM: (Home Delivered Meals) - are meals delivered to older adults. Home-delivered meals are often the first in-home service that an older adult receives, and the program is a primary access point for the other home and community-based services.

HVAC: (Heating, Ventilating, and Air-Conditioning) - a system installed in buildings and personal dwellings to control the climate within the structure.

IAAO: (International Association of Assessing Officers) - is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of property tax.

IDSE: (Initial Distribution System Evaluation) - is required as part of Stage 2 Disinfectants and Disinfection Byproducts Rule. They are one-time studies conducted by water systems to identify distribution system locations with high concentrations of trihalomethanes and haloacetic acids.

ISO: (Insurance Services Office) - is a provider of data, underwriting, risk management, and legal/regulatory services to property-casualty insurers and other clients.

Interest Income - revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then prorated to each individual fund by the cash balance of the fund.

Intergovernmental Revenues - revenues from other governments (state, federal, or local) which can be in the form of grants, shared revenue, or entitlement.

Internal Service Fund - are proprietary funds and are used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

JLUS: (Joint Land Use Study) – is a process where communities and military installations work together to develop common growth management strategies.

Lease Purchase Agreement - an agreement that conveys the right to property or equipment for a stated period of time. It allows the county to spread the cost of an acquisition over several budget years.

LEO: (Law Enforcement Officer) – is any public-sector employee or agent whose duties involve the enforcement of laws. The phrase can include police officers, prison officers, customs officers, immigration officers, bailiffs, probation officers, parole officers, arson investigators, auxiliary officers, and sheriffs, marshals, and their deputies. Security guards are not normally law enforcement officers, unless they have been granted powers to enforce particular laws, such as those accredited under a Community Safety Accreditation Scheme.

LGC: (Local Government Commission) - an agency in the N.C. State Treasurer's Office which oversees local government bonded debt and assists cities and counties in all areas of fiscal management. The LGC conducts all bond sales, and ensures that local units have sufficient fiscal capacity to repay debt.

Local Government Budget and Fiscal Control Act - this act governs all financial activities of local governments within the State of North Carolina. Carteret County's budget is prepared in compliance with this Act.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

MAC: (Military Affairs Committee) - Considered one of the most powerful Senate committees, its broad mandate allowed it to report some of the most extensive and revolutionary legislation. The committee is very influential.

Major Funds - represent the significant activities of the County and include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

MAPP: (Model Approach to Partnerships in Parenting) - a structured format through which prospective foster (and adoptive) parents can be selected and prepared to work with child welfare agencies as team members in helping troubled children and teens.

MCI: (Mass Casualty Incident) - is any incident in which emergency medical services resources, such as personnel and equipment, are overwhelmed by the number and severity of casualties.

MSAG: (Master Street Address Guide) - is a database of address information, utilized for the purposes of 9-1-1.

MSDS: (Material Safety Data Sheet) – or internationally known as Safety Data Sheet (SDS) is an important component of product stewardship and workplace safety. It is intended to provide workers and emergency personnel with procedures for handling or working with that substance in a safe manner, and includes information such as physical data (melting point, boiling point, flash point, etc.), toxicity, health effects, first aid, reactivity, storage, disposal, protective equipment, and spill-handling procedures.

Modified Accrual Basis of Accounting - the accounting approach under which 1) revenues are recognized in the accounting period in which they are both measurable and available to pay the liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

MPLS: (Multiprotocol Label Switching) - is a mechanism in high-performance telecommunications networks that directs data from one network node to the next based on short path labels rather than long network addresses, avoiding complex lookups in a routing table. The labels identify virtual links (paths) between distant nodes rather than endpoints.

NCCCS: (North Carolina Community College System) - 58 terrific institutions creating success for North Carolinians.

NCDCM: (North Carolina Division of Coastal Management) - works to protect, conserve, and manage North Carolina's coastal resources through an integrated program of planning, permitting, education and research.

NCDWQ: (North Carolina Division of Water Quality) - is the agency responsible for statewide regulatory programs in surface water and groundwater protection.

NCEDD: (North Carolina Emergency Department Database) - collects emergency department data from 63% of North Carolina's emergency departments.

NEOGOV - an online employment and application tracking system. Automates the entire hiring and performance evaluation process, including position requisition approval, automatic minimum qualification screening, test statistics and analysis, and EEO reporting.

Non-Major Funds - represent any fund that does not meet the requirements of a Major Fund.

Non-Operating Expenditures - expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency.

NPDES: (National Pollutant Discharge Elimination System) - permit program controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

OBD: (On Board Diagnostics) - in an automotive context, is a generic term referring to a vehicle's self-diagnostic and reporting capability. OBD systems give the vehicle owner or a repair technician access to state of health information for various vehicle sub systems.

Operating - category of costs for the day-to-day functions of a department or unit of an organization.

OSHA: (Occupational Safety and Health Administration) - OSHA's role is to promote the safety and health of America's working men and women by setting and enforcing standards; providing training, outreach and education; establishing partnerships; and encouraging continual process improvement in workplace safety and health.

PAF: (Personnel Action Form) - form used by Human Resources to make changes to an employee's job. i.e. salary change, transfer to different department, termination, etc.

PARTF: (Parks and Recreation Trust Fund) - provides dollar-for-dollar matching grants to local governments for parks and recreational projects to serve the public.

PCD: (Planned Conservation Development) - combines new residential construction and land protection and generates revenues while accomplishing conservation goals.

PED: (Preconstruction, Engineering, and Design) - objective is to provide focal point and working group to develop guidelines for effective preconstruction engineering management based on systematic approaches of managing preconstruction engineering activities and resources including time, funds, and personnel.

PSAP: (Public Safety Answering Point) - is a call center responsible for answering calls to an emergency telephone number for police, firefighting, and ambulance services.

Prior Year - the year immediately preceding the current year.

Property Tax - a tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.

Proposed Budget - the recommended County budget submitted by the County Manager to the County Commission for adoption.

Proprietary Funds - are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund.

QRV: (Quick Response Vehicle) - helps emergency medical organizations use their resources more efficiently, sending this smaller vehicle to the scene of an emergency call, where they can assess an incident's severity and call in additional help if required.

Reserve - an account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revaluation - assignment of value to properties used for all business and residential purposes by the Carteret County Tax Department. Under State law, all property must be revalued at least every eight (8) years. Carteret County performs revaluation in house every four (4) years.

SADD: (Students Against Destructive Decisions) - an organization that was original founded as: Students Against Driving Drunk. The mission of SADD is to provide students with the best prevention tools possible to deal with the issues of underage drinking, other drug use, risky and impaired driving, and other destructive decisions.

SART: (Sexual Assault Response Team) - a multidisciplinary interagency team of individuals working collaboratively to provide services for the community by offering specialized sexual assault intervention services.

SHIIP: (Senior Health Insurance Information Program) - answers questions and counsels Medicare beneficiaries and caregivers about Medicare, Medicare supplements, Medicare Advantage, Medicare prescription drug plans, long-term care insurance and other health insurance concerns.

SIDS: (Sudden Infant Death Syndrome) - a syndrome marked by the symptoms of sudden and unexplained death of an apparently healthy infant aged one month to one year.

SNS: (Strategic National Stockpile) - is the United States' national repository of antibiotics, chemical antidotes, and antitoxins. In the event of a national emergency, the SNS has the capability to supplement and re-supply local health authorities that may be overwhelmed by the crisis, with response time as little as 12 hours. The SNS is jointly run by the Centers for Disease Control (CDC) and the Department of Homeland Security.

Special District - is a unit of local government (other than a county or city) that is created for the performance of limited governmental functions and for the operation of a particular utility or public service enterprise.

Special Revenue Fund - a fund used to account for the revenues from specific sources which are restricted for legally specified expenditures.

TASC: (Treatment Accountability for Safer Communities) - the TASC model bridges referral and service systems through screening, assessment, case management, treatment, and advocacy.

Tax Base - the assessed valuation of all taxable real and personal property within the County lines.

Tax Year - the calendar year in which tax bills are sent to property owners. The 2000 tax bills are reflected as revenue receipts to the county in the fiscal year 2000-01.

TDAP: (Tetanus, Diphtheria, and Pertussis) – TDAP vaccine is recommended for preteens at ages 11 or 12 years for protection against tetanus, diphtheria and pertussis (whooping cough).

Transfers - legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditure.

USACE: (US Army Corps of Engineers) - a Federal agency made up of civilian and military personnel, which provides vital engineering services and capabilities, as a public service, across the full spectrum of operations.

User Fee - charges for specific services rendered only to those paying such charges as, for example, landfill services charges.

VA: (Veterans Affairs) - provides financial and other forms of assistance to veterans and their dependents.

VAWA: (Violence Against Women Act) - is a United States federal law. It was passed as Title IV, sec. 40001-40703 of the Violent Crime Control and Law Enforcement Act of 1994 HR 3355 and signed as Public Law 103-322 by President Bill Clinton on September 13, 1994.

VOIP: (Voice Over Internet Protocol) - general term for a family of transmission technologies for delivery of voice communications over IP networks such as the internet or other packet-switched networks.

WebEOC: (Web based Emergency Operations Center) - is a web-based application that allows the county and cities to communicate and coordinate response and recovery operations in secure, real-time environment. It can allow access to state and national weather trends, satellite images, mapping information, details of operations in other jurisdictions, local, regional and even national resource status and other data vital to the efficient management of any contingency.

